REGISTERED No. 17—1874.

The Bombay Gazette.

[With Supplement.

No. 7,870.—NEW SERIES. BOMBAY:—MONDAY, APRIL 27, 1874.

THE BOMBAY GAZETTE.

THE Rates of Subscription to the *Bombay Gazette* will for the future be as follow:—

TO SUBSCRIBERS IN BOMBAY—*Delivered free.*

In Advance.		*In Arrear.*	
Per Annum	Rs. 48	Per Annum	Rs 60
Half-yearly	25	Half-yearly	31
Quarterly	13	Quarterly	16
Monthly	5	Monthly	6

TO SUBSCRIBERS UP-COUNTRY.

In Advance.		*In Arrear.*	
Per Annum	Rs. 52	Per Annum	Rs. 65
Half-yearly	29	Half-yearly	36
Quarterly	16	Quarterly	20
Monthly	6	Monthly	7

These Up-country Rates include Postage Rates.

TERMS FOR ADVERTISEMENTS.

Ten Lines and under—

First insertion	Rs. 5
Second do.	„ 2 8
Third do.	„ 2 8
Fourth and succeeding insertions	„ 0 2½ As.

a line, but no Advertisement counted as less than eight line

LONG ADVERTISEMENTS.

First insertion	8 As. per Line.
Second do	4½ „ „
Third and succeeding	2½ „ „

In the Native Languages, double the above.

For Advertisements which are to be inserted for a considerable me special contracts may be made.

All Advertisements are charged according to the space occupied n Nonpareil, or the smallest type, 12 lines of which go to the inch.

DOMESTIC OCCURRENCES: EACH—RUPEES 2.

ALL CHEQUES, MONEY ORDERS, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

The Steam-ship "ASIA," 1,765 Tons, 200 H.P., Commander A. GREY, will be despatched on SATURDAY, the 2nd May 1874, at 4 P.M.

May 1874.		May 1874.	
Leaves BOMBAY	2	Leaves Tuticorin	10
„ Ratnagherry	3	„ Colombo	11
„ Vingorla	4	„ Galle	12
„ Goa	4	„ Negapatam	15
„ Carwar	4	„ Madras	17
„ Mangalore	6	„ Vizagapatam	19
„ Cannanore	6	„ Bimlipatam	20
„ Tellicherry	6	„ Gopalpore	21
„ Calicut	7	„ False Point	22
„ Beypore	7	Arrives at CALCUTTA	24
„ Cochin	8		
„ Alleppy	9		

Cargo for Singapore and China can be booked by the Steamers on this line hence or from intermediate ports for transhipment at Galle to the Messageries Maritime Company's Steamers, which run regularly.

This route is the most expeditious and economical for Passengers for the Neilgherry District, Bangalore, and Madras, who can land at Calicut or Beypore, and proceed from thence by rail. Passengers for Calcutta may take the same route, picking up the steamer at Madras.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF, VIA KURRACHEE.

Interchanging Cargo and Passengers at Busreh, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at KURRACHEE, GUADUR, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, BUSREH, and occasionally at BAHREIN, KOWEIT, and MAHOMERAH.

The s.s. PENANG, 698 Tons, 120 H.P., Commander W. STEWART, will be despatched on FRIDAY, the 18th May 1874, at 2 P.M.

May 1874.		May 1874.	
Leave BOMBAY	8	Leave BUSREH	27
„ Kurrachee	12	„ Mahomerah	27
„ Guadur	13	„ Fao	27
„ Muscat	15	„ Bushire	29
„ Bunder Abbas	17	„ Bahrein	29
„ Linga	19	„ Linga	June 1
„ Bushire	21	„ Bunder Abbas	4
„ Koweit	21	„ Muscat	4
„ Fao	23	„ Guadur	6
„ Mahomerah	23	„ Kurrachee	8
Arrive BUSREH	24	Arrive BOMBAY	12

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co. Agents.

STEAM COMMUNICATION WITH KURRACHEE

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the weekly service from England, will during the fair Season despatch a Steamer to Kurrachee every FRIDAY, at 2 o'clock.

The Steam-ship PENANG, 698 Tons, 120 H.P., Commander W. STEWART, will be despatched on FRIDAY, the 18th May 1874, at 2 P.M.

The s.s. KURRACHEE, 510 Tons, 120 H.P., Commander C. D. HUTCHISON, will be despatched on FRIDAY, the 1st May 1874, at 2 P.M.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

FOR LIVERPOOL, VIA SUEZ CANAL.

THE Magnificent first-class Steamer HANKOW, classed 100 A 1 at Lloyds's 3,591 Tons Register, and 500 Horse Power nominal, commanded by Captain WILLIAM SYMINGTON, who has been long and favourably known in the East India and China Trade, will be despatched from Bombay on the 27th inst. This Vessel, specially designed and built for the East India and China Trade, has unrivalled accommodation for a limited number of First Class Passengers, to whom every requirement for comfort, Telegraphic communication exists between each Cabin and the Steward's room, thus ensuring constant attend nce without trouble. In addition to the General Saloon extending the whole breadth of the vessel there is a room specially set apart for Ladies, while for Gentlemen a smoking Saloon is provided on deck, thus ensuring comfort in any weather. There is abundance of Bath accommodation. The vessel will carry a Surgeon and Stewardess.

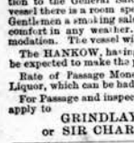
The HANKOW, having established her name for speed, may be expected to make the passage in 25 days.

Rate of Passage Money, exclusive of Wines, Spirits, and Liquor, which can be had on Board at reasonable rates, Rs. 500.

For Passage and inspection of Plans of Cabin accommodation apply to

GRINDLAY, GROOM & Co.,
or SIR CHARLES FORBES & Co., Agents.

FOR LIVERPOOL, VIA SUEZ CANAL.



THE Magnificent first-class Steamer WHAMPOA, classed 100 A 1 at Lloyd's, 3,835 Tons register, and 500 Horse Power nominal, commanded by Captain JOHN C. J. JAQUES, who has been long and favourably known in the China Trade, will be despatch from Bombay early next month. This vessel, specially designed and built for the East India and China trade, has unrivalled accommodation for a limited number of First Class Passengers, he Cabins being thoroughly ventilated and provided with every requirement for comfort. Telegraphic communication exists between each Cabin and the Steward's room, thus ensuring constant attendance without trouble. In addition to the General Saloon extending the whole breadth of the vessel, there is a room specially set apart for Ladies, while for Gentlemen a smoking Saloon is provided on deck, thus ensuring comfort in any weather. There is abundance of Bath accommodation. The vessel will carry a Surgeon and Stewardess.

The WHAMPOA having established a name for speed may be expected to make the passage in 25 days.

Rate of Passage Money, exclusive of Wines, Spirits, and Liquor, which can be had on board at reasonable rates, Rs. 500.

For Passage and inspection of Plans of Cabin accommodation apply to

GRINDLAY, GROOM & Co.,
or SIR CHARLES FORBES & Co., Agents.

AUSTRO-HUNGARIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE, VIA SUEZ CANAL.

THE First-class Passenger Steamer CERES, 3,308 Tons, 400 H.P., will be despatched for Trieste on or about the 10th May next. The Steamer has very good accommodation for 1st and 2nd Class Passengers.

RATES OF PASSAGE,

including a free conveyance of 2 cwt. luggage and a liberal Table, (exclusive of Wines and Liquors.)

	1st Class.		2nd Class.		Deck.
To Trieste	£45	0	£35	0	£19-0
To Port Said	£33	6	£23	0	£14-6
To Suez	£24	8	£22	0	£13-7

Children under 3 years of age, FREE; above 3 and under 10 years, HALF FARE.

For further particulars, and for Freight and Passage, apply to THE AGENCY OF THE AUSTRO-HUNGARIAN LLOYD'S STEAM NAVIGATION COMPANY.

A. C. GUMPERT, Agent.

Bombay, 28, Bombay Green, 10th April 1874.

STEAM COMMUNICATION WITH ITALY, *VIA* SUEZ CANAL.

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. BUBATTINO & Co., GENOA.

THE REGULAR STEAMER'S LEAVE GENOA, on the 24th, and BOMBAY on the 1st *of each month.*

PASSENGERS RATES.

(Inclusive of all Transit Fees through the Suez Canal.)

	1st Class.	2nd Class.	3rd Class.	
To Aden	£22	£15	£4	
Suez	36	22	8	Including Wines.
Port Said	38	24	9	
Alexandria	39	25	9 10	
Messina	50	34	14	Without food.
Naples	50	34	14	
Leghorn	50	34	14	
Genoa	50	34	14	
Marseilles (transhipment at Genoa)	52	35	14-10	

Children under 3 years, free of charge. Children not above 10 years, half fare.

NEXT STEAMER FROM BOMBAY:—

"ARABIA," to sail on FRIDAY, 1st May 1874.
"INDIA" to sail on MONDAY, 1st June 1874.
"PERSIA," to sail on WEDNESDAY, 1st July 1874.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For hand-books of information, rates of freight, &c. apply to

C. GRONDONA,
Agent Rubattino Steam Navigation Company,
No. 9 Rummum Street.

Bombay, 1st January 1874.

SHIPPING.

VIA SUEZ CANAL.

On Monday, the 27th April, 1874, at 3 P.M., from Mazagon.

THE P. & O Co.'s S. S. MIRZAPORE (3,763 Tons, and 630 H.P.) Captain A. PARISH, R.N.R., will LEAVE for SOUTHAMPTON, as above, carrying H. M.'s Mails, and Passengers and Cargo for that Port, Suez, Brindisi, Venice, Marseilles, &c.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal, in their own steamers, or in vessels employed for the purpose.

Cargo for Liverpool will be forwarded either direct or by Steamer to London or Southampton, and thence by rail or steamer.

Passengers are requested to send their heavy baggage to Mazagon on the day of the Steamer's departure, before 10 A.M., in order that it may be weighed and labelled previous to shipment.

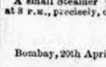
A small Steamer will leave the New Dock Head at Mazagon, at 2 P.M., precisely, on the day of sailing.

F. D. PARKER,
Acting Superintendent.

Bombay, 20th April 1874.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

On Monday, the 4th May 1874, at 3 P.M., from Mazagon.



THE P. and O. Co.'s S. S. ZAMBESI, (2,421 tons and 370 H.P.,) Captain G. F. CATES, will be despatched as above, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any parcel of opium, the officer's receipt for which is not lodged in the Company's Office before noon, on Friday, the 1st May.

F. D. PARKER, Acting Superintendent.

Bombay, 21st April 1874.

PENINSULAR AND ORIENTAL COMPANY.

SUEZ CANAL ROUTE.

It is intended to despatch the following Steamers from Bombay, direct through the Suez Canal to Southampton:—

MIRZAPORE.. 3,763 TONS 600 H.P., 27th April 1874.
INDUS..... 3,473 „ 500 H.P., 11th May.

PASSAGE MONEY.

First Class..... Rs. 660
Second Class..... Rs. 360

For further particulars apply to

F. D. PARKER, Acting Superintendent.

Bombay, 3 Rampart Row.

LONDON VIA SUEZ CANAL.

TO LEAVE FIRST WEEK IN MAY.

THE fine new S.S. COLOMBO, 1,948 tons, (belonging to Messrs. Watts, Millburn & Co., Owners of the Hankow and Whampoa), THOMAS MCNABB, Commander, has superior accommodation in a Saloon built on Deck for First-class Passengers only. She will carry a Surgeon and Stewardess.

FARE TO LONDON, Rs. 500.

Exclusive of Wines and Liquors, which can be had on board. For Passage and further particulars apply to

GRINDLAY, GROOM, & Co.
FINLAY, MUIR, & Co., Agents.

Bombay, 14th April 1874.

FOR LIVERPOOL, VIA SUEZ CANAL.

(To leave last week in May.)

THE fine S.S. HUTTON, 2,340 Tons, F. W. HODGES, Commander, belonging to Messrs. Leech Heald & Co., has accommodation of a superior description in a Saloon built on deck, for first-class passengers only, and is fitted with a Ladies' Saloon, Smoking-room, Bath-rooms, Ice-house, and Punkahs. She carries a Surgeon and Stewardess.

FARE TO LIVERPOOL..... Rs. 500

Exclusive of Wines and Spirits, which can be had on Board at moderate prices.

For Passage and further particulars apply to

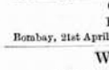
GRINDLAY, GROOM, & Co.
FINLAY, MUIR & Co., Agents.

Bombay, 21st April 1874.

WILSON LINE.

LIVERPOOL VIA SUEZ CANAL.

To leave about 23rd May.



THE S.S. PALERMO, 1230 Tons Register, has excellent accommodation for a limited number of First-class Passengers, and carries a Surgeon and Stewardess.

FARE TO LIVERPOOL, Rs. 500.

Exclusive of Wines and Spirits, which can be had on board.

For Passage and further particulars apply to

GRINDLAY, GROOM, & Co.
W. NICOL & Co., Agents.

Bombay, 24th April 1874.

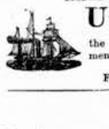
STEAMER TO ZANZIBAR VIA ADEN.

THE British India Steam Navigation Company's Steam Ship EUPHRATES, 803 Tons, 120 H.P., Commander P. MELVILLE, will be despatched to Zanzibar via Aden, on FRIDAY, the 8th May 1874, at 4 o'clock P.M.

For Freight, Passage, &c., apply to

W. NICOL & Co.

HARBOUR STEAM FERRIES.



UNDER Contract with Government, STEAM FERRY BOATS ply across the Harbour daily, stopping at the undermentioned Bunders:—

FARES FROM BOMBAY TO

	1st Class.			2nd Class.			3rd Class.		
	Rs.	a.	p.	Rs.	a.	p.	Rs	a.	p.
Oorun	2	0	0	0	2	0	0	4	0
Hog Island	2	0	0	0	1	0	0	6	0
Oolwa	3	0	0	0	12	0	0	6	0
Rewas	3	0	0	1	12	0	0	6	0
Dhurumtur	3	0	0	1	0	0	0	8	0
Thull	2	8	0	1	0	0	0	4	0
Alibaugh	3	0	0	1	4	0	0	6	0
Rewdunda	4	0	0	1	8	0	0	8	0

The Oorun, Hog Island, and Oolwa Ferry Boat leaves Carnac Bunder daily at 8 A.M., and returning leaves Oolwa at 11 A.M.

The Rewas and Dhurumtur Ferry Boat leaves Carnac Bunder daily at 9-30 A.M., and returning leaves Dhurumtur at 1 P.M.

The Thull, Alibaugh, and Rewdunda Ferry Boat leaves Carnac Bunder daily at 2 P.M., and returning leaves Rewdunda at 5 A.M.

J. A. SHEPHERD.

No. 33, Meadow Street, Bombay, 17th December 1873.

MESSRS. HEPTOOLA ALLEEBHOY AND COMPANY,

22, APOLLO STREET, OPPOSITE THE SECRETARIAT,

BEG respectfully to invite the attention of Merchants, Captains of Vessels, Contractors, and the Public in general, to their large Stock, consisting of SHIP CHANDLERY of all sorts, including Anti-fouling Composition for the bottoms of Steam-vessels, and every description of Engineering Plant for the repairs of Steamers, &c., &c. All articles supplied will be of the best quality and at moderate rates, and Orders will meet with prompt execution, and be carried out in a manner which, they trust, will meet with approbation and a continuance of favours. A few articles on hand enumerated below, which may meet with attention:—

Fancy Fireworks, English Manufacture.
Best Manilla Rope, at Rs. 38 per cwt.
Do. Coir Rope, at Rs. 10 per cwt.
Do. Tarred Hemp Rope (Europe), at Rs. 22 per cwt.
Superfine Wheat Flour, fresh, and Sizing.
Iron Chests and Cupboards of sizes.
Pumps of sorts.
Serocile Oil, best quality.
Best Europe Canvas.
Peacock's and McInnes's Anti-fouling Composition.
McDougall's Insecting Powder.
Taps and Dies (Whitworth's), complete in cases.
Low Moor Iron Bars, Plates and Rivets.
Iron, English, Swedish, and Yorkshire, of every description.
Copper and Brass Pipes of sizes.
Roman and Portland Cement in Casks.
Corrugated Iron.
Jim Crows.
Smiths' English Bellows.
Floor Cloth.
Rullers, Skins.
Bonding Twine.
Paint Oil, of various sorts.
Fire Engines complete.
Traversing Screw Jack.
Belting of sizes.
Clear Cloth.
Iron Tanks of sizes.
Fire Bricks.

N.B.—The Trade supplied at moderate rates.

GUNS, RIFLES, &c.

DOUBLE-BARREL MUZZLE LOADING GUN, by A. HENRY. Pistol Grip. No. 12 bore, with richly chased and ornamented stock, reduced to ..... Rs. 600

DOUBLE-BARREL B. L. C. F. GUNS, by LANCASTER,

No. 12 bore ..... „ 550

DOUBLE-BARREL B. L. C. F. RIFLE WITH PISTOL GRIP, by ditto, No. 12 ..... „ 750

SALOON or HOOK RIFLES, Trantor's patent B. L., C. F. No. 380, engraved, with self-acting extractor ..... „ 75

REVOLVERS.

WEBLEY'S CONSTABULARY B. L., C. F., Calibre 442, in screwed oak case, with implements ..... Rs. 55

TRANTER'S, B. L., C. F. REVOLVER ..... „ 50

COLT'S NEW PATENT 4 CHAMBER B. L. POCKET REVOLVER, in Case complete ..... „ 65

(This carries the same bullet as Derringer Pistol.)

PISTOLS.

SALOON PISTOLS, by TRANTER, Breech-loading, Nos. 1 and 2 ..... Rs. 25

COLT'S PATENT DERRINGER PISTOL, Breech-loading, Calibre 410 ..... „ 25

AMMUNITION.

ELEY'S BULLETTED CAPS, per 100, Nos. 1, 2, and 3. Rs. 1 to 3

ELEY'S CENTRAL FIRE and PIN FIRE CARTRIDGES, per 100 ..... Rs. 5, 5-8 and 6

PIN FIRE CARTRIDGES for DERRINGER PISTOL, per 100 ..... Rs. 5-8

REILLY'S IMPROVED BREECH-LOADING AIR GUN, in polished Oak Case, complete ..... Rs. 100

THACKER, VINING, & Co.

SALES BY AUCTION.

MENESSE AND COMPANY.

AUCTION SALE OF SOMADA STONES.

TO-MORROW, TUESDAY, the 28th instant, at 2 p.m., Messrs. MENESSE and Co. will sell by Public Auction, in the Government Bonded Warehouse, on account of the concerned—

114 Bags Somada Stones, saved from the wrecked s.s. Chaldea, landed ex s.s. Patna—

MENESSE & Co.

Bombay, 27th April 1874.

SALES BY AUCTION.

BENNETT AND COMPANY, No. 4, FORBES STREET.

AUCTION SALE of handsome Household Furniture, Plated, Glass and Porcelain ware, a light English-built buggy, Horse, &c., at Khumballa Hill.

On WEDNESDAY the 29th inst., Messrs. BENNETT & Co. are instructed to sell by Public Auction, at his Residence, at the above-mentioned place, the valuable and handsome Household Furniture, &c., the property of Surgeon Major J. C. Trestrail, the same comprises, rich glassware, handsome dinner and dessert service, best plateware, such as hotwater curry dishes, cruet and egg frames, ice pitcher, bread basket, tea set, table and chamber candlesticks, cutlery, &c., handsomely carved blackwood furniture, such as a set dining table in 2 pieces, sets of camp ditto in 2 and 3 pieces, sideboard, dining-room chairs, circular, pier and card tables, easy and drawing-room chairs, conversation sofas, handsome flower vases, whatnot, English iron bedstead, camp cots, dressing and washing tables, toilet glasses, English chest of drawers, towel horses, dispense articles, cooking utensils, books, &c., &c.

AT 2 P.M.

1 Handsome English-built Buggy with a powerful Grey Horse and Harness, &c.

No Catalogue and the property is now on view.

AUCTION SALE of Valuable and Handsome Household Furniture, Plated, Glass and Pore lainware, &c., at No. 9, Elphinstone Circle.

On TUESDAY, the 5th proximo, Messrs. BENNETT and Co. are instructed to submit to Public Auction, at the above-mentioned place, the valuable and handsome Household Furniture, &c., the property of A. D. Fisher, Esq.

Full particulars will be given, hereafter.

AUCTION SALE of Valuable and Handsome Household Furniture, Plated, Glass and Porcelainware, &c., at Marine Lines, Esplanade.

On FRIDAY, the 1st proximo, Messrs. BENNETT and Co. are instructed to submit to Public Auction, at his residence, at the abovementioned place, the valuable and handsome Household Furniture, &c., the property of Major Baker.

No Catalogue, and the property will be on view, 3 days before the day of sale.

AUCTION SALE of Landed Property of two-storied House, suitable for a Parsee Family, situate at Malabar Hill, or Breach Candy Road.

On TUESDAY, the 5th proximo, at 4 P.M., Messrs. BENNETT and Co. will sell by Public Auction, on the premises, by order of the Mortgagee, and on account and at the risk of the Mortgagors, Mr. Byramjee Shapoorjee Mahaluxmeewalla, and Mr. Dorabjee Dhunjeebhoy Chimoorwalla,

All that piece or parcel of land or ground with the messuage, tenement or dwelling-house shed, and open vacant ground, as per plan standing thereon, situate, lying and being, built on the free foras land, without the Fort of Bombay, at Breach Candy Road, in the sub-district of Bhoolehwur Ward, registered under No. 654, on the 5th November 1868, and also under No. 289, on the 19th April 1869, in the name of mortgagee, and stands in the book of the Bombay Collector of Land Revenue under Nos. 61 and 62, survey Nos. 461 and 462, containing by admeasurement 1,263 80 square yards, be the same little more or less, and bounded as follows:—On or towards the east by the Government vacant ground, on or towards the west by the public Mahaluxmee or Breach Candy Road, on or towards the north by the property of Cowasjee Manockjee Nimbaitwala, on or towards the south by the property of Mr. Byramjee Jeejeebhoy.

AUCTION SALE OF VALUABLE LANDED PROPERTY.

On WEDNESDAY the 6th proximo at 4 P.M., MESSRS. BENNETT & Co. will sell by Public Auction, on the premises, by order of the Mortgagee, Kessowjee Jadowjee Esq., on account and at the risk of the Mortgagors, Sha Madun Govindjee and Rajbaee, widow of Bharmull Tezsey:—

All that piece or parcel of land or ground with the messuage, tenement, or dwelling-house (formerly two houses) standing thereon, situate in Cazee Syed Street on the east side of the said street, in the subdistrict of Bhoolehwur in the Island of Bombay, containing by admeasurement one hundred and sixty-six square yards, or thereabouts, and bounded on the east by the public passage for hallalkhores, on the west by the said Cazee Syed street, on the north by the house of Somsoodeen Chaoly, and on the south by the house of Nursey Natha, and which said piece of land is registered in the Books of the Collector of Land Revenue under No. 700, and which said house and premises are registered by the Collector of Assessment under No. 64.

AUCTION SALE OF VALUABLE LANDED PROPERTY.

On THURSDAY, the 7th proximo, at 4 P.M. Messrs. BENNETT & Co. will sell by Public Auction, on the premises, by order of the Mortgagee, Kessowjee Jadowjee, Esq., on account and at the risk of the Mortgagor, Lillbai, widow of the late Veerjee Nursey:—

All that piece or parcel of land or ground with the messuage, tenement, or dwelling-house, standing thereon, situate on the east side of the Cazee Syed Street in the subdistrict of Bhoolehwur, in the Island of Bombay, containing by admeasurement three-hundred and fifty-three square yards or thereabouts, and bounded on the east by a public sweepers' passage, on the west by the said Cazee Syed Street, on the north by the house of Mahadeo Govindjee, and on the south by the chawl of Lillbai, the widow of Veerjee Nursey, which said piece of ground is registered in the books of the Collector of Land Revenue under No. 703, and which said house and premises are assessed by the Collector of assessment under No. 65.

ON WEDNESDAY, the 6th proximo, and following days Messrs BENNETT & Co. will put up to Public Auction admirable Blackwood and Mahogany Household Furniture of every description, Linéeys, plated, hanging and Wall Lamps, Grand Square Piano, bronze, marble, and parian Statuary, a selection of Picture Gallery and Library (latter consisting of between 4 to 5,0 0 Vols.), first-class English-built London by "Holmes" of Derby made to order, a double-seated Brougham by "Silk & Sons," a light Mail Phaeton, a pair of handsom ser iceable Horses, &c., &c., at West Field, Breach Candy, the property of Manockjee Cursetjee, Esq., reducing establishment on proceeding to Europe. Full particulars will be given in catalogue, and the property on view 5 days previous to the commencement of the auction.

BENNETT & Co.

Bombay, 27th April 1874.

NEW ADVERTISEMENTS.

NOW READY,

BOMBAY GAZETTE OVERLAND SUMMARY.

The Bombay Gazette Overland Summary, prepared for despatch by each Overland Mail for Europe, contains, in addition to all the News of the Week, a specially-written Market and Freight Report, and a well-digested Summary of Events.

Annual Subscription (in advance) Rs. 12
Single Copy..... Annas 4

"Bombay Gazette" Office, Meadow Street, Fort.

NOW READY,

THE BOMBAY PRICE CURRENT AND SUMMARY OF TRADE,

Published once a week at the *Bombay Gazette* Office, on the departure of the Overland Mail for Europe.

The Bombay Price Current contains—
A Specially-Written Market Report.
Freight Report, &c.
Quotations of Imports and Exports, and Customs' Duties.
Comparative Summary of Exports from Bombay, up to date as per Ships' Manifests, with the total Exports for the month, and for the same period as far back as 1863 and 1870 respectively.
Comparative Summaries of Imports of Piece Goods and of Yarn into Bombay from Great Britain up to date, with the total for the month and the same period as far back as 1863 and 1870 respectively.
Share List and Rates of Exchange.
List of Vessels in Bombay Harbour on the date of publication, and of arrivals and departures of Vessels during the week

Annual Subscription in advance..... Rs. 10
Single Copy..... Annas 4

Bombay Gazette," Office, Meadow Street, Fort.

TENDERS for the SUPPLY of ARTICLES of STORES to the BOMBAY ROYAL SPINNING and WEAVING COMPANY, Limited, and the ALEXANDRA SPINNING AND WEAVING COMPANY, Limited, will be received by the Undersigned, up to 2nd May next. Further particulars apply at the Office. The Undersigned does not bind himself to accept the lowest or any Tender.

NURSEY KESSOWJEE,
Secretary, Treasurer, and Agent.

Nicol's Building, No. 16 D, Elphinstone Circle, Bombay, 25th April 1874.

MATHERAN.—The only few remaining BUNGALOWS TO BE LET at MATHERAN:—

MALDUGA HOUSE, Rs. 500. FLORENCE LODGE, Rs. 350. FLEETWOOD, Rs. 300. TERRACE COTTAGE, Rs. 400. UPNA COTTAGE, Rs. 250. TUMARA COTTAGE, Rs. 200. ROSE COTTAGE, Rs. 350.

For Plan and List of Furniture apply to

P. BYRAMJEE, House Agent.

22, Rampart Row.

MALABAR HILL.—TO BE LET, from 15th May next, the Upper-storied Commodious BUNGALOW, No. 89, now in the occupation of M. Balfour, Esquire. For Rent and other particulars apply to

P. BYRAMJEE, House Agent.

22, Rampart Row.

EASTERN INDIA FAMINE RELIEF FUND—THIRD LIST.—The following SUBSCRIPTIONS have been RECEIVED by the NEW BANK of BOMBAY, Limited, towards the abovementioned FUND:—

Names.	Rs.	a.	p.
Amount previously acknowledged	69,512	5	10
The Honble L. H. Bayley	100	0	0
Surgeon-General R. J. O'Flaherty, C.B.	200	0	0
D. Sassoon & Co.	1,000	0	0
E. D. Sassoon	400	0	0
W. H. Price and Kurrachee Harbour Works Establishment	120	6	0
F. Mathew	100	0	0
Kazi Shahbudeen Ibrahim	100	0	0
R. V. Hearn	100	0	0
F. H. M. Fulton	100	0	0
J. Grant	95	0	0
Do.	22	0	0
John Ryan	50	0	0
Rev. A. Polehampton	47	0	0
Marc Poupardin	20	0	0
Subscriptions through Captain Babington	20	0	0
F. H. Courtney	10	0	0
Rev. A. Burckher	13	0	0
Tapidas Dayaram	10	0	0
Byramjee Dadabhoy	10	0	0
J. L. Gem	5	0	0
J. Oliver	5	0	0
H. H. Treppiss	5	0	0
Secretary to the Relief Fund, Rajkot	14	0	0
Subscriptions through the Collector of Kanara	793	8	0
Bombay Methodist Church	166	12	0
Subscriptions through the Political Resident, Aden	850	0	0
Chief Engineer and Inspector of Machinery, Dockyard	213	11	0
Subscriptions through Dhar war District Committee	419	0	0
Do. do. the Collector of Belgaum	500	0	0
Do. do. do. Kaira	1,419	0	1
Cowasjee and Pallonjee Dhunjeebhoy and Sons	101	0	0
Lieut. Jackie, Officers, and Non-Commissioned Officers, 56th Regiment	155	5	0
Dr. L. D. Rozario	25	0	0
Dr. A. Andrade	10	0	0
Dr. A. Misquita	10	0	0
Rev. J. Wilson, D.D.	100	0	0
Subscriptions through the Collector of Ahmednuggur	600	0	0
Do. do. of Nassik	89	0	0
S. E. Sassoon	50	0	0
Subscriptions through Lieut. Colonel Evezard and Dorabjee Pestonjee, Esq., Poona	4,000	0	0
Total Rs.	80,269	6	2

E. JAMES,
RAGHOONATH NARAYEN,
Joint Secretaries, Eastern India Famine Relief Fund Committee.

NEW ADVERTISEMENTS.

GRANT ROAD THEATRE.

DAVE CARSON'S MINSTRELS.

TUESDAY EVENING, 28TH APRIL.

ANOTHER GLORIOUS BILL.

STILL CONTINUED SUCCESS OF THESE ACCOMPLISHED ARTISTES.

AN ENTIRE CHANGE OF PROGRAMME.

FIRST TIME OF HARRY LESLIE'S BURLESQUE LECTURE on the HISTORY of ENGLAND.

THE GREAT PROGRAMME OF THE SEASON.

'GRANDFATHER BEN,
With New Local Verses,
DAVE CARSON.

FIRST TIME IN BOMBAY OF THE ETHIOPIAN TERPSICHOREAN EXTRAVAGANZA,

THE NIGGER CURES,
BY
HARRY LESLIE AND G. H. HENRI.

NEW SONGS, GLEES, BALLADS, DUETS, BURLESQUES, ECCENTRIC DANCES, ETC.

GRAND REVIVAL OF THE FAMOUS

BURLESQUE HINDOOSTANEE NAUTCH,

Which on its first production in Bombay created so great a furore,

ZULEIKA, THE PEARL OF CHINCHPOOGLY, DAVE CARSON.

SYNOPSIS OF INCIDENTS.

Grand Procession—The Arrival of the Maharajah—Zuleika kahaine Kismet! Kismet!—Baja-Walla-ka ho bo—Arrival of the Musician—Tazabataza-vow-benow—Kyahoga hula jana—Hilamila-panya—Arrival of Zuleika, the Pearl of Chinchpoogly—Love's Young Dream—Bag-a-naya—A Grand Pas Feast—Hum-to hai Punjaub ka Beebee—Zuleika, the Bride of the Maharajah—Triumph of Virtue—Grand Wedding Procession—Ram, Ram. Sub hogaya.

PRICES OF ADMISSION.

Dress Circle	Rs. 4
Stalls	„ 3
Upper Circle	„ 2
Pit	„ 1

Reserved Seats may be secured at Messrs. SOUNDY & Co., where a Plan of the Dress Circle can be seen.

Doors open at 8 o'clock. Trouble begins at 8-45.

AGRA BANK, Limited.—NOTICE.—A DIVIDEND for the Half year ended the 31st December 1873, at the rate of 5 per cent., or Rs. 2-8 per Share, will be PAYABLE on and after TUESDAY next, the 21st instant, to the Registered Shareholders at this Branch.

By Order of the Directors,
W. BLACKHALL, Manager.

Bombay, 24th April 1874.

TONNAGE is required by the Superintendent of Marine for the CONVEYANCE hence to LONDON by Steamer through the SUEZ CANAL, which will be sent alongside by the Deputy Inspector General of Ordnance and Magazines, of sixty-one 24 Pounder R. B. CAST IRON GUNS, each weighing from 48 to 50 cwt., together with 1715 STAND of ARMS, packed in one hundred and eighty-seven cases, ranging from 25 to 78 inches in length, 15 to 21 inches in breadth, and 15 to 25 inches in depth, the tonnage of the said cases amounting to 17 tons 16 cwt. and 15 lbs. by weight, and 48 Tons 1 foot and 301 inches by cubic measurement.

Tenders should specify the rate at which they are prepared to convey the guns and packages, the date on which the vessel will be ready to receive the guns, &c., and to leave the Port, also the number of lay days that will be allowed for shipping and discharging the same, together with amount of demurrage in the event of detention.

The stores for which tonnage is required can be viewed at the Grand Arsenal on application to the authorities there.

By Order of the Superintendent of Marine,
GEORGE INGLE, Secretary.

Superintendent's Office, Bombay, 25th April 1874.

SHERIFF'S PROCLAMATION.

HIGH COURT.

SUIT No. 632 OF 1873.

EBRAHIMJEE MOOSA

COMMERCIAL INTELLIGENCE.

SATURDAY EVENING, 25TH APRIL 1874.

TO-DAY'S Liverpool Cotton Market, according to Reuter, opened steadier and closed firm, but the sales only reached 12,000 bales and no change is made in quotations. Private advices, we learn, confirm the steadiness only as regards Surats, but report Americans weaker in consequence probably of the heavier stocks of these descriptions now offering. The following are the American figures for the past week as compared with the preceding, and the corresponding date last year, viz. :—

	1874. Last Week.		1873.
Receipts at the ports for the week	32,000	40,000	47,000
Total receipts since 1st Sept.	3,540,000	...	3,209,000
Exports to Great Britain for the week	40,000	34,000	46,000
Total exports to Great Britain since 1st Sept.	1,553,000	...	1,451,000
Exports to Continent for the week	25,000	40,000	20,000
Total export to Continent since 1st Sept.	888,000	...	645,000
Stock at U. S. ports	465,000	...	455,000

The supply of Cotton in and afloat for the United Kingdom on the 24th instant compares with last week and 24th April last year as follows :—

	1874. Last Week.		1873.
Stock in Liverpool	785,000	800,000	691,950
Do London	169,000	170,000	170,127
American afloat	260,000	260,000	226,000
East Indian afloat	300,000	240,000	315,000
Total	1,514,000	1,470,000	1,403,077

The Manchester Market continues to show a dragging tendency, only a limited business having been done on Friday, and quotations are unchanged. A further improvement has to be noticed in the London Coffee market, M.P. Ceylon having advanced 2s. 6d. and good ordinary native 2s., the respective quotations being now 108s. and 87s per cwt.

MONEY AND EXCHANGE.—There has been very little alteration in sterling since yesterday, but, if anything, the tendency has been against sellers, the Banks having shown more anxiety to sell than buy. Closing rates are :—Bank Bills on demand 1s. 11d., 6 months' sight 1s. 11 9/16d., Credit 6 months' sight 1s. 11½d. per rupee. The sum of private bills offering continues comparatively moderate and is a striking evidence of the reduced amount required to finance our cotton exports this year—a reduction which, but for the Government requirements, would have exercised a very marked effect on exchange, and as it is may yet have some influence towards the close of the season. *Government Paper* has decidedly a backward tendency at the moment and there are no buyers at our quotations:—*Fours* Rs. 101¼; *Fours and a half* Rs. 102¼; *Fives and a half* Rs. 106¼.

The SHARE MARKET is only steady to-day and values in some instances must be quoted slightly lower, Land shares especially being out of request. Bank of Bombays and Spinning shares are firm, and some of the more favourite Press Companies are a shade better.

COTTON opened very quietly this morning, and but a very limited busines was done on the Green at yesterday's prices; dealers on the one hand showing no disposition to reduce their rates, while buyers declined to operate to any extent unless at a reduction. Later on a stronger feeling was manifested and contracts came out for Wudwan at Rs. 178 and for Mowa at Rs. 182 per candy, but even at these rates showing an advance of Rs. 2, no great amount of business has resulted.

FREIGHTS are quieter, relets in ready steamers having been done at £2-17-6 to £2-18-9, while sailing tonnage is offering freely at £3-2-6 to £3 5 0 per ton.

GREY Goods are steady at unaltered rates. For Yarns the demand has been very active, and a large business has been done at an advance of a quarter to a half anna per pound.

BANKS.

No. of Shares	Nom. value of sh.	Paid up.	Last divi-dend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	5 p.ct.	Agra Bank	93
23,000	1,000	all	7½pct.	Bank of Bengal	1,430
40,000	500	all	5 p.ct.	Do of Bombay New	768‡
10,000	500	225	5 p.ct.	Do 2nd Res.issue	449
5,250	1,000	all	5 p.ct.	Do of Madras	1,140
10,000	250	all	8 p.ct.	Chartered Mercantile Bk. of I. L. & China	275
40,000	251‡	all	12 pct.	Hong. & Shanghai Bank	40 ½ nl.
40,000	200	all	5 pct.	Chartered Bk. of I. & C.	175
10,000	250	125	6 p.ct.	National Bank of India.	125
10,000	250	all	12 do.	Oriental Bank	490

LAND COMPANIES.

4,000	3,000	all	Rs. 60	Colaba Land Co	1,295
2,000	150	all	Nil.	Frere Land & PierCo. Ld.	110
750	2,000	2,000	30p.s.	Mazagon Land	915
6,000	1,000	all	15p.s.	Port Canning Land Company, Limited	295

* Rs. 100 per share for the half-year.

RAILWAY COMPANIES.

	£20	21 8 0	p.c	G. I. P. Railway Consolidated Stock
	£20	10 9 1 5	do.	Do. New £20 Shares
	£20	4 3 10 2	do.	Ditto
	£100	1,000	do.	B. B. & C. I. Railway Co.
	£18	19 6 8 1	do.	Do. New Shares

PRESS COMPANIES.

150	5,000	2,850	160 pa	Abar Cotton Press Co	1,407
200	2 000	1,100	150 do	Albert Co. Kurrachee	875
100	500	all	15 pc.	Albert Ginning Co.	80
250	3,000	850	Nil.	Alexandra Press Co.	150
150	12,000	11,000	150 ps.	Apollo Press Co.	4,100
200	2,500	all	..	Berar Cotton G. & P. Co.	1,535
250	3,000	all	200 ps.	Bombay Press Co.	725
200	500	all	50 p.s.	Do New	170
350	1,000	1,000	100 ps	Broach Cotton Co	550
100	1,500	..	...	Carwar Company	700
500	1,500	all	40	Colaba Press Co.	3,000
350	9,000	all	250 ps.	East India Press Co.	2,200
150	8,500	all	300 ps	Fort Press Co.	4,200
300	2,000	1,800	75 ps	Framji Cowasji Press Co	10 nl
200	1,000	all	70 ps	French Press Co	500
250	5,000	1,467	75 ps	Imperial Press Co.	400
200	400	350	60 ps	Mofussil Press & G. Co.	580
200	2,000	5 000	...	Nicol Free Mans Co., Ld	1,800
120	2,500	750	125 ps	Princeof Wales Press	1,700
200	1,000	all	...	Sassoon's Press Co.	1,600
400	850	750	135 ps	Scinde Press Co.	495
100	1,500	750	...	Scinde and Punjab Cotton Press Co., Limited	1 025
120	1,500	1,250	Rs. 80	Victoria Press, Madras	1,600
150	850	all	80 ps.	Vic. Cot. Gin & Press Co.	850
450	1,000	all	80 ps*	Volkart United Press Co.	960

* Per share for the half year.

SPINNING AND WEAVING COMPANIES.

620	1,250	all	100*	Alexandra Spinning	1,500
500	2,500	all	175 p.s.	Alliance Spinning	2,850
200	2,000	all	...	Bhownuggur M. & P. Co.	2,000
900	1,000	all	70 p.s.	Bombay United	1,315
1,600	150	150	25*	Broach Mills	260
2800	2,000	all	50p.	Dhurumsey Spinning	1,700
750	2,000	all	200p.s.	Great Eastern	2,000
750	1,000	all	...	Jewraj Balloo Mills	1,410
500	1,000	1,000	...	Khandesh Spinning	1,000
350	1,000	550	...	Madras U. Spinning	650
1,500	1,000	all	75 p.s.	Manockji Petit's	1,335
900	1,000	all	100 p.s.	Morarjee Spinning	1,435
800	2,500	a l	300	Oriental	4,000
600	2,500	400	200 p.s.	Royal	2,580
800	1,000	1,000	200 p.s.	Soonderdas Spinning	1,525
500	1,000	250	10p.s.	Do. Do. 1/4 share	375

* Per share for the half-year.

MISCELLANEOUS.

.....	2,500	1,500	135 ps.	Bombay Burmah Trading Corporation	1,420
1,000	150		4½ p.ct.	Bombay Gas Company	65
500		300	15 ps.	Landing and Shipping Co. of Kurrachee Ld.	110
2,150	200	1..	8 p.c.	Malabar Company Ld.	100
4,000	0	all	1½ ps.	Mechanics' Build'g Co.	26
	500	all	45 ps.	Treacher & Co	410
	250	all	40 ps	Viegas Patent Slip Co	35

SHIPPING INTELLIGENCE.

THE s.s. BELLONA, 1,226 tons, Captain W. T. Rhodes, sailed on Saturday last for Liverpool, via the Canal, with a general cargo.

THE s.s. NAGOTNA, 162 tons, Nacoda, sailed on Saturday last for Coast and Cutch with a general cargo and eighty deck passengers.

THE SHIP HELEN SCOTT, 1,117 tons, Captain W. Gribble, will sail to-day for Liverpool with a cargo of 7,136 bales cotton and 55½ cwts. linseed.

THE S.S. PETER JEBSON, 807 tons, Captain E. Wulf, sailed on Saturday last for New York, via the Canal, with a cargo of 20,974 cwts. linseed, and sundries.

THE SHIP CITY OF RICHMOND, 1,241 tons, Captain T. Starkie, will sail to-day for Liverpool with a cargo of 8,100 bales cotton, 800 cwts. galls, and 500 cwts. bones.

THE SHIP MANILA, 1,363 tons, Captain Hamilton, will sail to-day for Liverpool with a cargo of 9,330 bales cotton, 50 bales wool, 1,074 cwts. linseed, and sundries.

THE SHIP WILLIAM LINDSAY, 970 tons, Captain W. Galloway, arrived in harbour on the 24th instant from Shields (December 6th), with a cargo of 1,240 tons coals. The vessel is consigned to Messrs. Lawrence & Co.

THE s.s. SIR J. R. CARNAC, 95 tons, Captain R. J. McNeill, arrived in harbour on the 24th instant from coast and Carwar, with a general cargo, and Captain Teasdale (first) and eighty-five (deck) passengers.

THE s.s. COMMISSARIAT, 631 tons, Captain James M. Sutton, arrived in harbour yesterday from Shields (March 4th), calling at Gibraltar, Malta, Port Said, and Aden, via the Canal, in ballast.

ARRIVALS.

April.	Vessel.	Commander.	From.
24	Sir J. R. Carnac (s)	McNeill	Carwar, April 22.
	Wm. Lindsay	Galloway	Shields, Dec. 6.
25	H. M. S. Dalhousie	Warner	Vingorla.
	Ceres (s)	Veyrona	Trieste, April 1.
	Wimbledian (s)	Watson	Liverpool, Mar. 19.
	President Ourcel	Goudlo	Mauritius, Mar. 5.
26	Middlothian (s)	Thompson	Newcastle, Mar. 24.
	Arctusa (s)	Lucovich	Trieste, Mar. 31.
	Commissariat (s)	Sultan	Shields, Mar. 4.

DEPARTURES.

April.	Vessel.	Commander.	Destination.
25	Peter Jebson (s)	Wolf	New York.
	Ann	Nacoda	Mauritius.
	C. N.	Nacoda	Coast and Calcutta.
	Bellona (s)	Rhodes	Liverpool.
	Nagotana (s)	Nacoda	Coast and Cutch.

The following vessels obtained their port-clearances yesterday :—

Ship Helen Scott, Gribble, to Liverpool.
Ship City of Richmond, Starkie, to Liverpool.
Ship Manilla, Hamilton, to Liverpool.

The following vessels were entered out for loading on Saturday last :—

Steamer Horse Guards, to Havre.
Steamer Sir J. R. Carnac, to Coast and Carwar.

DAILY IMPORTS.—25TH APRIL.

FROM LIVERPOOL.

Cella, s, 10 cases yellow metal, Young and Co.

FROM LONDON.

Orchis, s, 100 drums linseed oil, 10 casks white paint, and 2 cases nails, Hajee Esmail Jaitha Sons; 34 cases porter, Aderjee Dorabjee; 6 casks white paint, and 200 drums linseed oil, Heptoola Allybhoy and Co.; 100 cases claret, C Bonneville and Co.; 8 cases orange, T B Kirkham; 10 casks patent fuse and 25 kegs rivets, Abdool Cader Hybuttbhoy; 10 years nitric acid, Nuthoo Mooljee.

FROM GENOA.

Arabia, s, 204 cases brandy, Jamsetjee Framjee.

DAILY EXPORTS—25TH APRIL.

FOR LIVERPOOL.

Pagasus, 11 bales cotton, Chimondass Madhavdass; 51 bales wool, Khemchund Setuldass.
Ellerslie, 103 bales cotton, Sewlall Motilall.
Ellen Bates, 109 bales cotton, Killick Nixon and Co.; ½ bale cotton, Edward Bates and Co.
Bellona, s, 69 bales wool, Harridass Gangjee.
Persian Empire, 100 bales cotton, E Spinner and Co.; 300 bales cotton, Gaddum and Co.; 200 bales cotton, Nusserwanjee Manuckjee and Co.
Atlantic, s, 40 bales cotton, Manicklall Choonilall; 50 bales cotton, Jairam Sewjee.
Whampoa, s, 200 bales cotton, Stearns Robart and Co.; 200 bales cotton, A. Trading and Co.; 534 bags wheat, Mackinlay Simpson and Co.; 200 bales cotton Gaddum and Co.; 200 bales cotton, S Khooshalchund.
Tagus, s, 26 bales wool, Vulubdass Vundravandass; 100 bales cotton, Marooder Roognath; 30 bales cotton, Nagindass Premchund; 150 bales cotton, Dhunjee Soojpal and Co.; 50 bales wool, Mooljee Jaitha; 55 bales cotton, H Cupoorchund.
Cella, s, 50 bales wool, Currimbhoy Ebram; 100 bales cotton, H Clason and Co.; 100 bales wool, Shreeram Dowlutram; 400 bales cotton, A. Trading and Co.; 50 bales wool, Harridass Gangjee; 300 bales cotton S Khoosalchund; 300 bales cotton, Gaddum and Co; 300 bales cotton, S L Macnaght n; 125 bales cotton, Mooljee Lilladhur; 67 bales cotton, R Cullianjee.
Riga, s, 100 bales wool, Lilladhur Gowindjee; 75 bales cotton, Dayabhoy Cullianjee and Co.; 800 bales cotton W and A Graham and Co.; 250 bales cotton, Jamnadass Tricomdass; 35 bales wool, Shamjee Veerjee; 250 bales cotton, Chutoorbhooj Manjee.
Orchis, s, 2,333¾ cwts coir yarn, Canjee Lilladhur; 500 bales cotton, David Sassoon and Co.; 200 bales cotton, Heerjee Nagsee and Co.; 300 bales cotton, Killick Nixon and Co.
Muriel, s, 5 bags wheat, Hajee Cassum Hajee Meetea; 200 bales cotton, Killick Nixon and Co.; 220 bales cotton, Campbel Mitchell and Co.; 509 bales cotton, Knoop and Co.; 148½ cwts coir yarn, P Gomes; 123 bales cotton, Dewjee Bhojrsej; 200 bales cotton, Killick Nixon and Co.

FOR LONDON.

Colombo, s, 150 bags turmeric, Talobs Arbee; 20 bags gall and 81 bags linseed, Bhaloobhoy Khan Mahomed; 7 bundles E teeth, Bawanjee Vullybhoy; 4 bundles E teeth, Dyal Ruttonsee; 1,350 bags linseed, Ewart Latham and Co.; 10 bags linseed, Edward Raudry and Co.; 5 bales hides and 7 cases peacock feathers, Mooljeebhoy Gangjee; 300 bales cotton, Ritchie Steuart and Co; 1 case fishmaws, Sachoo Khakoy; 1,953 cwts linseed, Finlay Scott and Co.; 213 pieces E teeth, Dyal Ruttonsey; 7 cases mother of P shells, and 11 cases fishmaws, Sachoo Khakey; 35 pieces E teeth, Mahomedbhoy Corjee; 40 bales hides, Gaffer Saweo and Co; 46 bales hides, Jacob Saweo and Co.
Mirzapore, s, 5 cases shawls, Sir Charles Forbes and Co.

FOR MARSEILLES.

Blythwood s 686 bags gingelly seed, S Tyebjee and Co.; 50 bales cotton, A Kunkler and Co.; 2,000 cwts wheat, Volkart brothers.
Arabia, s, 70 bags wheat, Alsen Riebe and Co.

FOR GENOA.

Blythwood, s, 150 bales cotton, A Kunkler and Co.
Arabia, s, 1 case silk, C Grondona.

FOR NAPLES.

Arabia, s, 500 bales cotton, Knoop and Co.

FOR TRIESTE.

Royal Minster s 50 bales cotton, Alsen Riebe and Co; 100 bales cotton, E Spinner and Co; 50 bales cotton, A Kunkler and Co.
Golconda, s, 300 bales cotton H Clason and Co.; 699 bags coffee, P & O Co.

FOR VENICE.

Golconda, s, 300 bales cotton, H Clason and Co.

FOR HAVRE.

Glenhaven 450 bales cotton, Jules Siegfried and Co.; 100 bales cotton, George Lockhart and Co.
Acacia, 145 bales cotton, George Lockhart and Co.
City of Delhi, 100 bales cotton, Ritchie Steuart and Co.
Horse Guards, s, 2,000 bales cotton, Planque Vinay and Co.

FOR SUEZ.

Golconda, s, 190 bags coffee and 100 bags pepper, P. and O. Co.

FOR HONGKONG.

Mirzapore, s, 162 bales cotton, Nurase Kessowjee and Co.

MILITARY INTELLIGENCE.

ARRIVALS—April 24.

Fultan, Captain, 5th Regiment N. I. I., on leave, from Belgaum.
Mulcaster, Colonel, Madras 3rd Regiment L. C., on leave, from Sangor.
Carter, Captain, 4th Rifles, from furlough, from England.

DEPARTURES—April 23.

Reid, Colonel, Royal Artillery, to join, to Poona.

April 24.

Haliday, Surgeon, Medical Department, on duty, to Kurrachee.

April 25.

Whish, Major, Bengal D. P. W., from furlough, to Allahabad.
Harrison, Captain, Bengal D.P.W., from furlough, to Allahabad.
Booth, Lieutenant, Benga l 1st Royal Scott, on duty, to Ranee-Khet.
Begat, Colonel, Bengal Staff Corps, on duty, to Box Bhootan.

April 26.

Ramsay, Sub-Lieutenant, Bengal 6th Regiment, on duty, to Sealkote.
Stevenson, Major, Poona Horse, to join, to Seeroor.

REGIMENTAL RIFLE SHOOTING.

Adjutant General's Office, Simla, 21st April 1874.

IT affords the Commander-in-Chief much pleasure to publish to the Army the result of the shooting for His Excellency's prize to the Native troops.

This is the first time a prize has been offered to the Native Army for rifle shooting; 40 out of 67 regiments have competed, and there were 3,895 entries to the first stage.

The result in the opinion of Lord Napier of Magdala is most satisfactory. The value of the shooting may be gauged by the fact, that the score of the winning team would stand 15th out of 32 in the list of the scores for the British Army, whilst the best individual shot would stand 6th in the same list. His Excellency considers these facts as most creditable, and as indicating a promise of a very high future efficiency.

His Lordship's approval is to be made known to the competitors generally in all regiments particularly to the team of the 40th Regiment Native Infantry, and the winner of His Excellency's gold medal, Sepoy Pertab Sing, 40th (The Shahjehanpore) Regiment Native Infantry.

BOMBAY ARMY ORDERS.

BY HIS EXCELLENCY THE COMMANDER-IN-CHIEF.

Adjutant General's Office, Head Quarters.
Poona, 25th April, 1874.

The following General Order by His Excellency the Commander-in-Chief in India is published for information and guidance :—

Adjutant General's office, Simla, 2/th March, 1874.
No 69.

With the sanction of Government, paragraph 6, Section II of G O 338 of 1871, (Bombay Military Dept letter No 1,099 dated 19th Feb, 1874 Army Circular No 20, dated 11th Dec, 1872) is altered as follows :—

For the words "but on no account" to the end of paragraph to be struck out and the following substituted :—" But the cost of diet of a horse in hospital should, as far as practicable, be limited to that of the daily ration of a horse in health.

The C-in-C is pleased to make the following appointments :—
2nd Grenadier N I—Capt A Poole, S C, to officiate as Qr Mr dated 7th April 1874.
16th Regt N I—Lieut F G T Welch, 2 d Wing Subaltern, 13th N I, to officiate as do during the absence of Lieut Carruthers, or until further orders.

Under instructions from the Horse Guards, War Office, it is notified that Lieut W B St George has been transferred from the 9th Brigade to the 22nd Brigade, R A.

With reference to G G O No 287 of 21st instant, Surg Maj E Hoile, M D, is placed on general duty, Poona Circle, and will travel by rail at the public expense.

The undermentioned officers returned to duty by permission of the Secretary of State for India, on the date specified :—
Col J Pogson, Bombay Infantry, Comdt, 17th Regt N I, 16th April 1874.
Maj T E Briton, S C, Cantonment Mag. Ahmedabad, 16th April 1874.
Maj R G T Stevenson, Cadre 2nd Cavalry, 2nd Squadron Officer Poona Horse, 18th April 1874.
Capt E Cunningham, S C, Adjt, 7th Regt N I, 18th April 1874.
The following orders are confirmed :—
Nusserabad Brigade Order—Dated 8th April, 1874, appointing Capt Watling, 23rd N L I, to act as station Staff Officer at Nusserabad, in addition to his own duties, during the absence of the Brigade Major, on duty.
17th Regt N I—Regtl order, dated 31st March 1874, directing Col Houghton to officiate as Comdt, and Major Vaughan as 2nd in Command, in addition to his own duties, vice Col Bacon, and until the arrival of Col Pogson.
24th Regt N I—Regtl Order, dated 21st March 1874, appointing Major G S Hawthorn, to officiate as 2nd in Command, and Capt M Grant, Qr Mr, as Wing Officer, in addition to his own duties as a temporary measure, in succession to Major C apman.
The leave granted to C pt J F Free, R H A, in G O C No 235 of 8th instant, is cancelled, at that officer's request.
The undermentioned officers have leave o absence :—
25th Foot (2nd Battalion)—Lieut and Adjt F Welch, to England, per P and O steamer, from date of embarkation to appear before a medical board.
Army Medical Dept—Surgn C Armstrong to England, per and O Steamer, from date of embarkation to appear before a medical board.

At a general Court Martial held at Nimuch on Friday the 10th day of April 1874, No 1822 driver Budet Penn, D Battery, 18th Brigade R A, was arraigned on the following charges :—

1st Charge—Having at Neemuch on the 3rd Feb 1874 been drunk.

2nd Charge—Conduct to the prejudice of good order and Military discipline in having at Neemuch on the 3rd Feb 1874, contrary to orders, been in possession of country liquor.

3rd Charge—Insubordination accompanied with personal violence, in having at Nimuch, on the 3rd Feb 1874, offered violence against No 2146 Serjeant Justian McCarthy, D Battery, 18th Brigade R A, by the attempting him with a naked sword and making a motion with it to run him through, the said Serjeant Justian McCarthy, being his superior officer, and being in the execution of his duty, at the same time, using insubordinate language in substance and to the effect following, that is to say "I will run you through".

Finding—The Court find that No 1822, Driver Burdett Penn, D Battery, 18th Brigade R A is guilty of the 1st charge, guilty of the 2nd charge, and guilty of the 3rd charge.

Sentence—The court sentence the Prisioner, No 1822 Driver Burdett Penn, D Battery, 18th Brigade R A, to be imprisoned for 730 days, 168 days of the said 730 days to be solitary confinement, such solitary confinement not to exceed seven days in any twenty-eight days, with intervals between the periods of solitary confinement of not less duration than such periods; the remainder of the imprisonment to be with hard labour; and further to be fined (1) pound sterling.

(Signed) J C Graves, Col, C B, 3rd Regt L C, President General Court Martial.

Nimuch, 13th April 1874.

The solitary confinement awarded will not be inflicted during the month of April, May, and June.

Mahableshwar, 21st April, 1874. (Signed) A Spencer, Lieut General, Commander-in-Chief Bombay.

The Prisioner will be sent to the Presidency at the proper reason under escort, and will be handed over, to the Brigadier General Commanding the District, in view to the sentence of imprisonment being carried out in the Bombay Division.

By order of His Excellency the Commander-in-Chief
(Signed) C T Aitchison, Brigadier General, Adjutant General of the Army.

Adjt General's Office Head Quarters, Poona, 25th April 1874.

BENGAL GOVERNMENT ORDERS.

(*Calcutta Gazette*, April 22.)

REVENUE AND GENERAL DEPARTMENTS.

Mr William Henry Grimley, B A, is appointed to act temporarily as a Secretary to the Board of Revenue.

Mr Robert Home Renny, Extra Asst Comr, is appointed to act in the third grade of Asst Comrs, and to have charge of the subdivision of Buxa, in Julpigoree.

Mr David Bird Allen, Asst Mag and Collr, Patna, having passed a special examination held by the Mag of that district, is declared to have passed completely by the First or Lower Standard.

Mr John MacCarthy, Asst Mag and Collr, Monghyr, is allowed furlough for one year, together with the usual subsidiary leave for a period not exceeding thirty days.

Mr Patrick R Scanlan, Asst Supt of Police, Patna, is allowed leave of absence for eighteen months, together with the usual subsidiary leave for a period not exceeding thirty days.

Mr Henry Neville Harris is reappointed to act as Dist Supt of Police, Jessore, with effect from the afternoon of the 20th Dec 1873, the date on which he rejoind his appointment on his return from sick leave.

Mr Robert Hamilton Grant Irvine is promoted to the Fourth grade of Dist Supt of Police, Mr Irvine will act as Dist Supt of Bankoora.

Mr David William Ritchie is appointed to be Dist Supt of Police of the Fifth grade.

Mr Henry Neville Harris is appointed to be a Dist Supt of the Fifth grade.

Mr Gloster Henry French, Asst Supt, is appointed to have charge of the District Police of Nokhoily.

Mr Alfred Erskine Chapman Bolst is appointed to be an Asst Supt of Police in the Patna Division.

Surgn-Maj C E W Bensley, M D, is appointed to be Civil Surgn of Nuddea.

Surgn R H Corran is appointed to act as Civil Surgn of Baighaby during the absence on leave of Surgn-Maj E C Bensley, or until further orders.

Mr Thomas Bruce Lane is appointed to be a Comr for making Improvements in the Port of Calcutta, vice Mr J A Crawford, resigned.

Mr Robert Home Renny, Extra Asst Comr, who has, under separate orders of this date, been placed in charge of the subdivision of Buxa, is vested with the powers of a Mag of the First Class in Julpigooree. He will also exercise the powers of a Moonsif in the sub-division of Buxa.

Mr William Napier Campbell, Extra Asst Comr, Pachumba, Hazaree bagh, is vested with the powers of a Mag of the First Class.

Capt Richard Thomas Hare, employed on relief works at Burrakur, and ordered to proceed to Purulia, is vested with the powers of a Mag of the First Class.

Mr R A Oldham, ex Engr, Fourth grade, on special duty in the Sylhet and Cachar District, is appointed to officiate as Ex Engr of the Backergunge and Furreedpore District. Mr Oldham assumed charge of the above district on the 4th April 1874.

Mr W M Fabie, Asst Engr apprentice, from the fourth Calcutta Division to the Darjeeling and Julpigoree District, which he joined on the 24th March 1874, before noon

Mr L B Roberts, Special Supt Engr, assumed charge of the Rajshahye Division on the 13th April 1874.

Mr S A Stewart, Ex Engr, Second Grade, Third Calcutta Division, to officiate as Ex Engr, Second Calcutta Division, in addition to his own duties.

Mr H D Pearsall, Offg Ex Engr, in charge of the Karamnassa Division, made over charge of that division to Mr J C Yeatmans, Ex Engr, First grade, on the 1st April 1874, and reverted to his permanent appointment of Asst Engr, First grade.

Mr W J Fabie, Ex Engr, Third grade, is transferred from the Survey Division, Gunduk Circle, to the High Level Canal Division.

Mr W J Fabie, Ex Engr, Third Grade, joined the Gunduk Circle on the 9th April 1874.

The undermentioned are transferred from the Survey Division, Gunduk Circle, to the High Level Canal Division :—
Mr G E Ashbolt, Temp Asst Engr, third Grade.
Mr J R Weston, Asst Engr, third grade from the Survey Division, Gunduk Circle, to the High Level Canal Division.
Mr F Simon, Ex Engr, third grade, received over charge of the Survey Division, Gunduk Circle, from Mr F G Brooks on the 11th April 1874.

HIGH COURT.—27TH APRIL.

[Before the Hon. Sir CHARLES SARGENT, Knight.]

SHORT CAUSE.

142-74—Dallas and Lynch—Inderjee Naronjee and another v Henry Gamble and others—Macfarlane and Skipsey.

MOTION.

160-74—Crawford and Bovey—Wishwanath Narayen Y. v Atmaram Bapoo Dulve.

LONG CAUSES.

324-72—Dallas and Lynch—The Framjee Cowasjee Patent Press Co. v The Apollo Press Company—Manisty, Fletcher and Smith—To be struck out.

817-71—Jefferson and Payne—Trikumjee Premjee v Bai Ladcore—Dallas and Lynch—Part heard.

575-72—Tyabjee and Sayani—Keshowrao Ramchandes v Henry Gamble and others—Craigie, Lynch and Owen.

71-73—Crawford and Boevey—Hormusjee Pestonjee Framjee v Asaria Poonsey—Macfarlane and Skipsey.

75-73—Manisty, Fletcher and Smith—Ghanchee Mahomed Abdoola v Hajee Adum Hajee Jacob—Shapoorjee and Thacordass.

120-73—Craigie, Lynch and Owen—Aga Hajee Abdoo Taleb Babani v Lulleebhoy Aboochund—Macfarlane and Skipsey.

122-73—Craigie, Lynch and Owen—Aga Hajee Abdool Taleb Babani v Chaganbhoy Hemchund—Macfarlane and Skipsey.

150-72—Shapoorjee and Thacordass—Vithuldass Jairam v Bhimjee Girdhur and another—Macfarlane and Skipsey.

160-73—Rimington, Hore, and Langley—Dhurumsey Valubdass and another v Parshotom Ludha—Crawford and Boevey and Tyabjee and Sayani.

(Before the Hon. MR. JUSTICE BAYLEY)

LONG CAUSE.

466-72—Jefferson and Payne—Rustomjee Ardadeer Wadia Morarjee Goculdass S. and W. Co.—Tyabjee and Sayani—Part heard.

POSTAL NOTICES.

DEPARTURE OF OCEAN MAILS.

	Date.	Mail closes.		After packet
United Kingdom	Apr. 27	5-30 P.M.	...	6-30 P.M.
Kurrachee	May 1	11 A.M.	...	12 A.M.
Persian Gulf via Kurrachee	May 8	11 A.M.	...	12 A.M.
Australian	May 2	4-30 P.M.	No after packet	
China	,, 24	4-30 P.M.		
Mauritius, Reunion, &c.	,, 11	5-30 P.M.	...	6-30 P.M.
Zanzibar	,, 11	5-30 P.M.	...	6-30 P.M.

OVERLAND MAIL.

The Overland Mail Steamers of the P. and O. S. N. Company leave Bombay every Monday during the fair season, and on Friday during the monsoon.

Letters will be received at the General Post Office up to 5-30 P.M. Newspapers, Books, and Patterns, up to 3 P.M.

Registered Letters up to 2 P.M. Letters presented for registration will be received between 2 and 4 P.M. on payment of an additional fee of 2 annas on each letter. The additions fee to be paid in stamps affixed to such letters.

Late letters, if fully prepaid by means of stamps in respect both of postage and of late letter fee (4 annas each), will be received at the Pier Post Office from 5-30 P.M. to 6-30 P.M.

The latest hour for posting Overland covers at the several Branch Post Offices will be 1-30 P.M.

Fully prepaid letters will be received on board the Overland Mail Steamer after 5 P.M. up to starting time (7 P.M.) by the payment of an additional fee of Eight Annas. All others will be used.

The postage chargeable on letters sent to the countries mentioned below *through Trieste* is as follows :—

	Present Rates per ½ oz. Annas Pies.	Revised Rate per ½ oz. Annas Pies.
Austria, Luxemburg German States, Austrian Post Offices in Turkey	8 8	8 0
Belgium, Denmark, Netherlands, Switzerland, Moldavia, Wallachia, Servia	9 4	9 0

The Overland Mail Steamers will leave Bombay as under :—

7 P.M.

Monday	April 27	Friday	June 5		
,,	May 4	,,	,, 12		
,,	,, 11	,,	,, 19		
,,	,, 18	,,	,, 26		
,,	,, 25	,,	July 3		
,,	,, 29	,,	,, 10		

CHEAP ADVERTISEMENTS IN THE "BOMBAY GAZETTE."

WITH a view to create a system of advertising which, though very successful in England, is still quite undeveloped in India, we propose to publish in future, *at low rates for Cash payments*, short advertisements of two or three lines relating to such matters as Small Sales, Business Cards, Situations Wanted or Servants Required, Houses or Lodgings to Let, Changes of Residence, Articles Lost or Found, &c. &c.

The scale for Advertisements belonging to any of these classes will be as follows :—

Not exceeding three lines...Re. 1
Each succeeding line ..... ,, 0 8 as.

Advertisements exceeding five lines will be charged for at our present ordinary rates.

No Advertisement will be inserted for less than ONE RUPEE, and payment must in all cases be made in CASH.

REVISED RATES OF SUBSCRIPTION TO THE "BOMBAY GAZETTE."

THE Rates of Subscription to the *Bombay Gazette* will for the future be as follow :—

TO SUBSCRIBERS IN BOMBAY—*Delivered free.*

In Advance.		*In Arrear.*	
Per Annum	Rs. 48	Per Annum	Rs. 60
Half Yearly	25	Half-yearly	31
Quarterly	13	Quarterly	16
Monthly	5	Monthly	6

TO SUBSCRIBERS UP-COUNTRY.

In Advance.		*In Arrear.*	
Per Annum	Rs. 52	Per Annum	Rs. 65
Half-yearly	29	Half-yearly	36
Quarterly	16	Quarterly	20
Monthly	6	Monthly	7

These Up-country Rates include Postage Rates.

We have been led to introduce the Scale for Payment in arrear because of the very free interpretation which is generally given to "payment in advance." To secure the advantages of the Advance Scale, payment must be made by Annual Subscribers within two months of the beginning of their term of Subscription, by Half-yearly Subscribers within one month, Quarterly Subscribers within a fortnight, and Monthly Subscribers within a week.

"BOMBAY GAZETTE" OVERLAND SUMMARY.

THE shape of the *Bombay Gazette Overland Summary* is now similar to that of the *Pall Mall Budget*. Residents in distant parts of India will find the *Gazette Summary* a convenient Weekly Paper of Bombay and general news. It contains all the Government Orders, Civil and Military, from the official *Gazettes*; specially-written Money and Commercial Market and Freight Reports; Leading Articles on the principal topics of discussion in India; and all the Local and General Intelligence of the Week.

The Edition for Indian Subscribers also contains the Telegrams received from Europe during the Week, and the Special London Correspondence, Political, Commercial, Military, and Sporting, published in the Daily *Bombay Gazette*.

A specimen copy will be sent on receipt of address.

Subscription for One Year, *Post Free in India*, Rs. 12
Postage to England, Rs. 6-8 per annum.

BOMBAY PRICE CURRENT.

THE *Bombay Price Current* is published Weekly at the *Bombay Gazette* Office, on the Departure of the Over and Mail for Europe.

Per Annum	Rs	10	0
Per Copy	,,	0	4

TO RESIDENTS OF POONA.

RESIDENTS of Poona may ob

LATEST INTELLIGENCE

[REUTER'S TELEGRAMS.]

PARLIAMENTARY NEWS.

THE LORDS ON THE INDIAN FAMINE.

THE SUEZ CANAL QUESTION.

LONDON, 25TH APRIL.

In the House of Lords last night the Duke of Argyll drew attention to the Famine in Bengal, and paid a high tribute to the Viceroy and the Lieutenant Governor of Bengal. His Grace argued that Government must aid, and not supersede charitable efforts in extreme cases, by the import of rice.

The Marquis of Salisbury also eulogised Lord Northbrook, and said that, when the panic and confusion had passed away and the painful scenes now presented to the eye were forgotten, people would wonder at the energy and foresight wherewith the existing difficulties had been overcome, and would pronounce England worthy to govern so great a dependency.

LONDON, 25TH APRIL.

In the Commons last night Mr. Disraeli said that the Great Powers were exchanging views relative to the Suez Canal question, and that he would communicate to the House their decision as soon as it was taken.

THE OVERLAND ROUTE FROM INDIA TO CHINA.

The Marquis of Salisbury has sanctioned the completion of the survey for Sprye's overland route from Rangoon to Western China.

THE BUDGET.

The House of Commons has voted the Budget resolutions. Mr. Gladstone generally approved of them and merely criticized the abolition of Horse Duties and the policy regarding Local Taxation.

Mr. Disraeli has conferred on Dr. Hayman the valuable living of Aldingham.

Major Burne has been appointed Assistant Secretary to the Political Department of the India Office.

On the occasion of the visit of His Imperial Highness the Czar to England he will be accompanied by Prince Gortschackoff and Count Schouvaloff.

ELECTION NEWS.

MR. FAWCETT RETURNED FOR HACKNEY.

The Wakefield election has been annulled.

The petition lodged against the return of Mr. R. Gardner for Windsor has been dismissed.

Messrs. Fawcett and Holms have been elected for Hackney.

THE INDIAN FAMINE.

At a meeting held at Liverpool yesterday £2,000 were subscribed towards the relief of the Indian Famine.

The Indian transport Euphrates has arrived at Portsmouth.

OBITUARY—General Louis Bird.

LIVERPOOL WEEKLY COTTON REPORT.

LONDON, 24TH APRIL, NOON.

Total Week's Sales of Cotton	102,000	bales.
" " " Surats.....	21,000	"
" " Imports of Cotton	71,000	"
" Stock of Cotton.....	785,000	"
" " " Surats.....	109,000	"
" Stock of Cotton in London....	109,000	"

Sales during the week have been in good demand at ⅛ higher; common qualities are scarce, ⅛ to ¼ higher.

LONDON, 24TH APRIL, AFT.

The Liverpool Cotton Market closed quiet. Surats dull.

The London Cotton Market has been dull.

Fair Dhollera 5¾d.

In the Manchester Market to-day there has been a limited business doing.

7 lbs. Shirtings	7s.	6d.
8¼ lbs. do	9s.	
40's Mule Twist	1s.	0¾d.

THE *Englishman* states that Mr. Bernard will shortly return to the Central Provinces.

THE Directors of the Bank of Bengal at their meeting on Thursday made no alteration in the rate of interest or discount.

A TELEGRAM to the *Pioneer* announces that the Secretary of State has directed Mr. R. G. Melvill's removal from the Civil Service, but not because of his change of religion.

SIR JOHN STRACHEY arrived in Calcutta on Tuesday night, on an official visit to His Excellency the Viceroy. A salute of 11 guns was fired the following morning to announce His Honour's arrival.

SIR GEORGE COUPER has returned to Lucknow after his trip to Gonda and the distressed part of his province. The general result of his visit seems to be a favourable impression of the way relief measures have operated.

A KAFILA lately arrived at Aden from Kurar with ten or twelve Galla slaves. They were seized and released by Redhwan Beg, who ordered them to be taken on board the Egyptian corvette Sarka, which has been in Berbera for some months past.

IT gives us great pleasure to state that the appointment of Cantonment Magistrate at Ahmedabad has been conferred on Major Rendergast Walsh, of the Bombay Staff Corps. Major Walsh is an officer of great energy and varied ability; and it would, we believe, be impossible to find in the Bombay Army any officer better versed in military law.

OUR advertisement columns contain the third list of subscriptions in this Presidency for the Eastern India Famine Relief Fund. The sum of Rs. 40,000 has already been sent to Calcutta and Rs. 15,000 to Allahabad, and a further sum of Rs. 25,000 will be sent to Calcutta at once, making a total remittance of Rs. 80,000 The total subscriptions up to the 25th instant amounted to Rs. 82,269 6-2.

THE *Argus* says—"The cursory, and we might add slovenly, way in which the editing of newspapers is often done, was manifested in the *Pioneer Mail* of the 18th instant, where the following words occur:—'On the other hand, a respectable native journal, the Bombay *Argus*, has lately been protesting vigorously against it' (the system of education). The writer in the *Pioneer Mail* might have known better than to call the *Argus* a native journal."

NEWS from Aden, dated from the 10th to the 16th April, says it is now reported that Ahmed Ayoob Pasha, the Governor General of Yemen, commanded in person in the action recently fought between the Turks and the Arab tribes inhabiting the district of Kanlan. The latter are supposed to have been ten thousand strong. The principal Sheikhs of Kanlan and of the adjoining districts surrendered to the Moorsheer and returned with him to Saana.

NEWS-LETTER:

(FROM OUR OWN CORRESPONDENT.)

ADEN, 17TH APRIL.

H. M.'s 7 gun screw sloop Rinaldo, 951 tons, 200 horse power, Commander George Parson, sailed at 4 A.M. on the 9th for Port Said, which port she quits on the 28th instant for Malta, whence she steams on the 8th proximo direct for Plymouth.

A cricket match was played at the Point between the 1/6th (from camp) and the 6/6th (at Point) R. A. on the 9th instant. Score—1st innings, 1/6th R. A., 42; 2nd innings 59; grand total, 101. 6/6th R. A., 1st innings, 35; 2nd innings, 68; grand total, 103. No. 6/6th R. A. won by two runs and 2 wickets. The 6/6th R. A. men have challenged the men of the 41st Foot, and the match is expected to come off shortly. The 1/6th were provided with a dinner by the 6/6th.

The small paddle-wheel steamer Pehlwan, about which I made mention in my last letter, is commanded by Captain H. D. Stepney. Her owner, I learn, is a Mahomedan, known as "Jemadar" of Sind Hyderabad. This Jemadar, being a friend of the Chief of Shuhur, is said to have offered his assistance and the vessel for the purpose of invading Maccalla. But the vessel having run short of coals, she came to Aden, as I said before, for the purpose of coaling She had entered our harbour under the British colours. But the moment her arrival was noticed the authorities here did the needful, and ordered her not to leave our harbour until further notice. Besides orders have been issued to all the coal merchants here not to sell or give her coal unless permitted hereafter to do so. I learn that until a settlement between the "Shuhur" and the "Maccalla" Chiefs is declared she will not be permitted to quit this port. It is generally believed here that the "Shuhur Sultan" will be advised by the British to give up contemplating any invasion on Maccalla.

Our Port Surgeon, Dr. W. A. Shepherd, has been granted a furlough for one year and 75 days, to commence from the date of his departure from Aden. His friends gave him a farewell party a few evenings ago. The proceedings were very enthusiastic.

Surgeon G. W. R. Hay, our officiating Civil Surgeon, is appointed to act for Doctor Shepherd, and Surgeon W. Nolan will take up the duties of Civil Surgeon as well as of the Superintendent of the Aden Jail. Surgeon Major Shepherd leaves this by the next homeward mail.

Lieutenant Cecil Murphy, R.A., has taken over charge of the Aden Arsenal once again. He is designated as Commissary of Ordnance, Aden.

Since the departure of the band to Camp—more than a month—whence it was expected to return before this time, Steamer Point Circle has relapsed into a state of quietude and dulness. We (the Steamer Pointees) were under the impression that General Schneider had made arrangements for the European band being stationed at the Point, and are at a loss to make out what the two bands—European and native—are doing at the cantonment.

Sultan Fudhl Bin Mohesin of Lahej paid a visit this week to General Schneider at the Point Residency.

The French corvette La Belliqueuse, Commandant Libaudiere, arrived here at 2 p.m. on the 13th from Saigon, which she left on the 14th March with about 400 troops on board and anchored at Point de Galle (Ceylon) on the 31st idem. On the 2nd instant she left Galle on her way to Aden. She had on board a French Admiral whose name is "Garnalt." She fired a salute here, which was returned from the saluting battery at Point by the Native Artillery, or *Golundaz*. She reported that the French iron-clad Montcalm, Admiral Krontz, which some time ago passed through Aden, had relieved her at Saigon. She proceeded to Toulon on the 15th.

The weather has all of a sudden changed here, so that at present it is very pleasant and chilly, in consequence of a very strong wind blowing unceasingly day and night. We cannot keep our doors or windows open, without receiving a large amount of dust in our mouths and eyes. Last night we had a violent storm, which commenced at 8 o'clock and lasted for some hours. The tide was unusually full, and the waves broke roughly over the sides of the road. Many boats, lighters, buggalows, muchwas, and other vessels, broke away from their anchors. Somalees were to be seen swimming about, saving the properties of their respective masters. We had three light showers of rain in the forenoon yesterday, and the weather is damp and cloudy again, and presents a rainy appearance.

A Mahomedan employed in the service of the P. and O. Agency here as rivetter was prosecuted by Mr. Chetwine, engineer of the P. and O. Factory, on charges of defamation and insult, in the Police Court. The case came off yesterday before Captain Stace, when the defendant was fined Rs. 20.

The other day two policemen were sentenced to undergo imprisonment for 12 months each. The charge preferred against the prisoners was extortion of money from some natives. Since Captain Stace has come to Aden many such rogues are being detected and punished severely.

PASSENGERS BY THE HOMEWARD MAIL.

THE P. and O. Co.'s s.s. Mirzapore Captain A. Parish, R.N.R., will sail to-day for Southampton, via the Canal, with the English Mail, and the following passengers:—

FOR SOUTHAMPTON.

Surg Genl and Mrs Beatson and child.
Mrs Chas Ollivant and two infants
Mrs Wellesley Barlow and child.
Mr and Mrs R. L. Crawford and three children.
Mr John Turnbull.
Mr and Mrs Walton and three infants
Mr and Mrs Walton and three infants.
Mr and Mrs Fell.
Mrs Wale and two children.
Col and Mrs Smart.
Mr and Mrs Walker and two infants.
Mrs Hall.
Mrs Rice and infant.
Mr and Mrs Vaughan.
Mr and Mrs Thomson.
Mr Thomson.
Mrs Mcfadyen.
Mr Sheppard and Mrs J Fairley and three children.
Mr Forster.
Mr Keast.
Lieut R Graha n Pigott.
Mr Henry Rogers.
Mr Chas Hazelgrove.
Mr and Mrs Fraser and three children.
Mrs Craddock.
Sergeant Hayes.
Sergeant Dyman.
Private Jackland.
Private Dillon.
Lieut E B Crawley-Boevey.
Lieut Col Shiffner.
Mr Robert Brown.
Mr C Love.
Mr D Fraser.
Mr J Hopewell.
Mr Benjamin Young.
Mrs W A Salmon and two infants.
Captain J G FitzGerald.
Mr F J O Plumer.
Mr C Reigal.
Mr James Carrol.
Mr W G Brand.
Mr and Mrs Hume.
Mr J W Taylor.
One serjeant, two corporals, six privates, one woman and child (dock passengers).

FOR BRINDISI.

Surg Major G A Watson.
Mr and Mrs W E Neale.
Lieut C H Aitchison, RA.
A Gentleman.
Mr F E Rose.

FOR VENICE.

Mr and Mrs A M Gabbay and five children.
Mr Jacob Solomon.
Mr H P Tucker.
Mrs Dunbar and two infants.
Dr and Mrs Valentine and three children.
Mrs Fraser and Master J Smith.
Mrs W F Peel and five children.
The Rev T G Davies.
Mrs W Smith and two infants.
Col and Mrs Williams.
Mrs LeMesurier and two children.
Mrs Perkins and four children.
Mrs Forbes.
Mrs Low and child.
Mr John Day.
Mr Seaman.
Mrs Watson and three children.
Col and Mrs Bonus and two children.
Mr J Wiggins.
Mr William Gilbert.
Col and Mrs Thompson.
Dr Ward.
Mr W W Daly.

FOR SUEZ.

Monsr C Combe de Bretenil.
Monsr O'Connor.
Col Waddington.

BOMBAY.

FALL OF A GODOWN.—The floor of the first storey of the godown belonging to the Colaba Company fell on Friday, but fortunately nobody was hurt.

PARSEE MATRIMONIAL COURT.—We understand that the Hon. Mr. Justice West will be the presiding Judge in the Parsee Chief Matrimonial Court in future.

ADDITIONAL TRANSLATORS IN THE HIGH COURT.—We learn that the services of additional translators have been engaged in the High Court for three years.

ACCIDENT ON BOARD SHIP.—A man named Bowdea Amrootea, employed on board the steam-ship Cella, got seriously injured on Friday, by his having accidentally fallen into the hold of the ship. He was removed to the Jamsetjee Hospital.

THEFT OF NOTES AND ORNAMENTS.—A Hindoo named Gopal Bhowanee reported to the police that on Friday he left Null Bazaar with notes and ornaments in his pocket, and on coming to the Grain Bunder he missed them. Enquiries are being made into the matter.

A VAGRANT.—John H. Stanford, a European, was on Saturday charged before Mr. Nana Morojee with being a vagrant and wandering about without any visible means of subsistence, and was ordered to be sent to the Government work-house attached to the House of Correction.

THE DEWANSHIP AT KUTCH.—Mr. Khunderao Chimunrao Bedarkur, Deputy Registrar of the High Court, Appellate Side, who has been recommended by the Political Agent of Kutch for the place of Dewan to His Highness the Rao, has made certain proposals to Government before accepting the post, which it is believed will not be acceded to by the Sircar.

THE ARTHUR CRAWFORD MARKETS are still further to be supplied with flower pots and tubs by the spontaneous subscriptions of small sums of money by the occupiers of stalls and others who use the markets for their trades. Mr. Higgins, the Superintendent, has recently embellished the compound by raising a sort of floral fountain with a base of rich green.

THE JUMMA DAY.—It was reported on Thursday that there would be a row on the Jummu day (Friday) and consequently the police authorities were on the alert. Additional guards were ported near the Jumma Musjid and the Parsee localities. A party of about fifty men patrolled on Friday through Shaik Abdool Raymon and other streets. Some of the shops in the native town were closed during the day. The Mahomedans who attended the musjid to say their prayers left it quietly at about 1 p. m.

THE HIGH COURT REGISTRARSHIP.—One of our contemporaries is quite wrong in stating that Mr. Bhandarkar of the Elphinstone College is to be appointed Registrar of the High Court Appellate Side. Mr. Jardine, of the Bombay Civil Service, is now acting for Mr. Watt as Registrar of the Court, and he does not at present intend to leave Bombay. This post is generally reserved for the members of the Civil Service, and neither Mr. Bhandarkar nor any other native should expect to get an appointment which is worth about Rs. 2,500 per month. We wonder how our contemporary got the information.

A CHARGE AGAINST A NATIVE BROKER.—At the Fort Police Court on Saturday, before Mr. Dosabhoy Framjee, a Hindoo named Munoor Bhica, a custom's broker, was charged with having failed to pay a sum of Rs. 50, being the fine inflicted on him by the Custom House authorities under the Consolidated Customs Act. The prisoner urged that he was unjustly fined by the custom's officer. He was informed by the magistrate that if he had any representations to make he should do so to the Custom's authorities. His (the magistrate's) business under the Act was to recover the fine. The prisoner asked time to enable him to pay the fine, which the magistrate would not grant and told him that he would be kept in custody pending payment. In the course of the day the fine was paid and the prisoner was discharged.

THE KOTH SUCCESSION CASE.

AT the Criminal Sessions of the High Court on Saturday last, Mr. Justice West gave his decision in the case against Roopaliba, the widow of the Thakore of Koth, and Petamber Mooljee. This case was the first on the calendar of cases for trial at the Second Criminal Sessions, and was specially fixed for hearing before Mr. Justice West. It had been transferred to Bombay, by order of the High Court, from the Sessions Court of Ahmedabad. Being, therefore, conducted as in the mofussil under the provisions of the Criminal Procedure Code, it was heard before his Lordship and two assessors, Messrs. C. Benn and Dadabhoy Sorabjee Patell. The first prisoner was charged with having, about May or March 1873, cheated by personation by knowingly substituting the son of one Poonja Jeth, for her own son, deceased, and thereby deceiving Raisingjee, the Thakore of Koowa, and fraudulently inducing the said Raisingjee to let her retain the Koth estate, and omit to assert his right to the same, which he would not have done if he had not been so deceived, and that she thereby committed an offence punishable under section 419 of the Penal Code. She was also charged with attempting to commit the above offence. The second prisoner was charged with abetting Roopaliba in the commission of the above offences. The Advocate-General, with Mr. Ferguson and Mr. Branson, instructed by the Government Solicitor, conducted the prosecution. Mr. Starling, with Mr. Inverarity and Mr. Lang, instructed by Messrs. Jefferson and Payne, defended the prisoners. The case for the prosecution commenced on the 14th inst and occupied the Court for five succeeding days. The defence occupied four days, from the 21st to the 24th inst., and his Lordship gave his decision on the 25th. Both the assessors found in favour of the prisoners, and the Court concurred with them.

In concluding a very elaborate finding, his Lordship said—It is not necessary to dwell at any length on the defence. Had the case for the prosecution been well established, it would have been my duty to consider the many objections urged against the evidence for the accused. As it is, I would only remark that, although the filing of a document in the Ahmedabad Court on the 17th February is by no means convincing proof of Petamber (second prisoner) having been there on the 15th or 16th, yet I see no reason in this case to doubt the testimony of the pleader and mookhtiar, who deposed that he was there. I believe he was, not only on their testimony, but because the evidence that he was at Kolh, or between Koth and Bhadarun, is in itself utterly unworthy of confidence. As to the identity of the child now passing as Roopaliba's with the one born of her soon after her husband's death, a great mass of testimony has been laid before the Court. Such evidence was in any case almost certain to be forthcoming, and without in any way disparaging it, I consider it fortunate that I have not sorely on it for the disposal of the present case. As far as this case shows, there has been no introduction of a supposititious child at all, and the charge breaks down from its intrinsic weakness. The Government of Bombay, which seems to have taken much interest in the case, has plainly been imposed upon, for I have met no other in the course of my experience which bore plainer marks of falsehood and fabrication. The Court, concurring with the assessors, finds that the accused Roopaliba and Pitamber are not guilty of the offences specified in the charges against them severally, namely, that Roopaliba cheated by personation and that she attempted to cheat by personation, and that Pitamber abetted the commission by Roopaliba of the said offences and that they were committed in consequence of such abetment, and the Court, acquitting the accused, directs that they be discharged.

CRIMINAL BREACH OF TRUST.

AT the Fort Police Court on Saturday, before the Acting Senior Magistrate, Mr. Robert Brown, a plumber, laid an information against one Premchund Motichund, a broker, charging him with criminal breach of trust, &c. under the following circumstances:—The informant said—I am a plumber and have my place of business in Marine Street, Fort. I know one Premchund Motichund, a broker. On the 30th March last, I gave him Rs. 1,100 in Government currency notes in order to purchase one share of the Sassoon Press Company, which he promised to get me the following day. My clerk wrote out in English in my presence a receipt for the aforesaid sum, and the said Premchund Motichund acknowledge the receipt of the amount in my presence by signing his name in Gujerathi. As he did not bring the share the next day according to promise, I had the receipt examined, and I was informed that he had noted under his signature that he had received only Rs. 100. I then went in search of the said Premchund Motichund, but could not find him. I had likewise about the middle of March last given him Rs. 1,065, for the purpose of purchasing another share of the said company, but he made several excuses for not bringing the share to me, which he said he had purchased, and I believed his statement. He has since absconded, and from information which I have received, I have reason to believe that he has left Bombay either for Damaun or Surat. I therefore charge Premchund Motichund with criminal breach of trust, criminal misappropriation and cheating; and pray that a warrant may issue for his apprehension, and that he may be dealt with according to law. The Magistrate granted the application as prayed for.

THE RECENT SONAPORE RIOT.

TRIAL OF THE MAHOMEDAN PRISONERS.

ON Saturday morning, at the Special Sessions of the High Court, Ahmed Hoosun and eighteen other Seedees and Mahomedans were arraigned before Mr. Justice Marriot and a Special Jury for their complicity in the Sonapor riotof the 15th February last. It will be recollected that on the 31st March last and four subsequent days, the thirty Mahomedans and eight Parsees who had been arrested in connection with the riot at Sonapore, were tried before his Lordship and a Special Jury. Before the trial concluded, one of the Mahomedan prisoners (Sooliman Abdoola) was discharged for want of sufficient evidence against him. At the close of the trial on the fifth day, the jury acquitted ten of the Mahomedan prisoners, who were not identified by any of the witnesses; but as to the remaining nineteen Mahomedan and eight Parsee prisoners, the jury were unable to come to a verdict, and were discharged. The Parsees have recently been re-tried; and the nineteen Mahomedans were re-tried on Saturday morning. The following gentlemen were sworn upon the

SPECIAL JURY.

J. Munro, Esq.	H. T Tippet, Esq.
G. H. Bayley, Esq.	J. Westall, Esq.
R. V. Rodd, Esq.	J. H. K. Johnson, Esq.
Andrew Hay, Esq.	E. Lord, Esq.
W. M. Macaulay, Esq.	C. L. Yeats, Esq.
G. T. Molecey, Esq.	J. N. Graham, Esq.

The Advocate-General, with Mr. Lang, instructed by Mr. Hearn, Public Prosecutor, appeared for the prosecution; Mr. Branson, instructed by Mr. M. H. Khan, appeared for the first nine prisoners; and Mr. Budroodin appeared for the rest, except Antone Dalman, a native Christian.

The Advocate-General, in addressing the jury, said he was happy to say this was the last prosecution in connection with the recent riots between the Parsees and Mahomedans. The details of the disturbance of the 15th February last had been given in the newspapers from time to time, and he need not repeat them. The disturbance had its origin in a collision between the Parsees and Mahomedans. The first question for the consideration of the jury was whether the Seedees and Mahomedans who were in the funeral procession, were or were not the members of a lawful assembly; and if they were, the next question was whether it became unlawful by subsequent acts of any of its members. The Seedees went to the south end of the graveyard, and stones were thrown among them by the Parsees who had collected outside the south end wall. The police went among the Parsees to disperse them, when several of the Seedees got over the wall, followed the police, and rushed upon the Parsees. It was for the jury to say whether the Seedees in thus following the police and attacking the Parsees were not guilty of some of the charges laid against them. After the Seedees had been got back into the graveyard, the Mahomedans formed a procession and returned by the Sonapore lane into the main road. As the rear of the procession came out, the Seedees stopped, turned round, and a collision took place between them and the Parsees. After the Parsees had fled, some of the Mahomedans threw stones at Parsee houses and got into the verandahs where Parsees were standing. Several persons were hurt, and one Parsee was killed. It would be for the jury to say whether the acts of the prisoners were such as to have caused the death and the injuries, or whether these were traceable to any distinct, perceptible acts of any of the prisoners.

Evidence was then led for the prosecution.

Mr. Thomas Mills said, among other things, that the Mahomedan procession was orderly as it came to the burial-ground; and that, whilst in the graveyard, several Seedees dissuaded others from creating a disturbance. As the procession turned into the Sonapore lane, the Parsees rushed up and would have gone in among the Seedees if not checked by the police. One of the Mahomedans, who was in the rear of the procession, was first struck with a stick by a Parsee from the verandah of a house at the corner of the lane. Witness could not identify any of the prisoners.

Mr. Austin, after describing the disturbance at the south end corner of the graveyard identified prisoners 4, 6, 8, 9, 10, and 16 of the printed calendar.

Mr. Brewin gave evidence nearly to the same effect as the above witness. In answer to the foreman of the jury, Mr. Brewin said it was his impression that "the Seedees would have returned home quietly were it not for the Parsees." He believed so. Witness identified prisoners 9 and 28 of the printed calendar.

Dr. Knapp was examined as to the cause of the death of Jamsetjee Dossbjee Dubash.

Dumodhur Raghunath, Govind Ramjee, Moteegoonajee, Ramjee Crushnajee, Indrajee Surajee, Jeevanjee Doodjee, Atmaram Raghowjee, and Shaik Ahmed Yasin police sepoys, identified prisoners 2, 3, 5, 6 10, 11, 12, 13, 17 18, 21, 27, 29, and 30 of the printed calendar as having been among the rioters.

Ramjee Bhickajee, police sepoy, was called at Mr. Badroodin's request, and stated that prisoners 6, 16, and he believed 21 also were among those who pacided the rest of the Seedees at the graveyard.

Mr. Branson then addressed the jury—The men charged as the prisoners at the bar were, he did not think there could have been better evidence for an acquittal than that laid before them by the Crown, for it showed that from the first moment the funeral parties assembled till they were assaulted at the south-east end of the Sonapore burial-ground, and at the Breach Candy road, they were not assembled for any unlawful purpose, but for the the burial of their dead. Only a few of them were armed with sticks; they passed a Parsee fire-temple on the way and there was no riot; they passed individual Parsees, and there was no provocation given to any of them by word, sign or deed. Mr. Mills had actually to tell one Parsee to get up into the verandah of his house to let the crowd pass. That it was a *bona-fide* funeral there could be no doubt. One of the witnesses had seen the Seedee buried, and as for the Mahomedans, they had taken no part in the disturbance at all. Then what better evidence could there be of the *bona-fide* intention of the Seedees, than that several of the older Seedees attempted to keep the peace after the first disturbance had commenced. Three of the prisoners, No. 6, 16, and 21 were identified as having done this. Next, what was the conduct of the men on their return march? They all went quietly up the lane except the two men who attracted Mr. Mills's attention by jumping. As to the rest, the evidence showed that they did not give provocation by word, sign, or deed, till they were assaulted. The object of the assembly was perfectly lawful. That being so, it would require very strong evidence to show that they had at any time, from the time they were joined by Mr. Mills, till they were dispersed by the police, changed their intention to the unlawful intention of creating a riot. The evidence could lead to no other conclusion than that at both disturbances the Mahomedans were acting in strict self-defence. Mr. Brewin had said that the Seedees had great provocation for what they did. He would now draw their attention to the sections of the Penal Code which defined self-defence (reads). Now, did the jury think that at the burial-ground there were a sufficient number of police present to protect the Seedees from the assaults of the Parsees. The stone throwing of the Parsees began and continued in spite of the efforts of the police to stop it. Think showed there were not enough of police present to protect the Seedees. If any of the jury were in their compounds, and 200 Parsees began throwing stones at them, and the police could not prevent it, would they stand still? He thought there was not one of them who would not tuck up his sleeves and say he would see if he could not help the police. Then, as soon as the Seedees got over the wall the police tried to drive them back, and did get them back. There were about 15 police to 40 Seedees, and the fact of their getting them back showed that the only object of the Seedees was to help the police. As to the question of identity, he would not trouble the jury at length with that, because he felt confident that they would, on the general features of the case, say that the prisoners were acting in self-defence. The only prisoners who were identified as taking any part in the rush made over the graveyard wall were Nos. 4, 8, 9, and 10. He would ask the jury to apply the remarks he had been making, and say the se men were justified in so doing. He would now come to what took place at the south end of the Sonapore lane, where it joined the Breach Candy road. The Seedees had been encamped at the mosjid some 20 minutes, and in that short time a large crowd of Parsees had assembled at the south end of the lane, and were completely blocking up the lane, so that if the police had not driven them back, it would have been impossible for the Mahomedans to pass them. The procession came up, and nearly the whole of the procession had turned up the lane, when, as Mr. Mills said, the Parsees rushed up shouting, and then the Mahomedans turned and a riot took place. Mr. Mills had said that, if the Mahomedans had not turned and fought, he had no reason to believe that the Parsees would have stopped the attack. The jury should judge whether the police could have prevented them, if the Mahomedans had not turned and defended themselves. If the jury thought the prisoners were here acting on their right of self-defence, the question of identity was of little importance. Mr. Branson then proceeded to point out the circumstances under which each of his clients had been arrested.

Mr. Trabjee next addressed the jury very briefly on behalf of the prisoners whom he represented.

His Lordship then summed up the case to the jury. There were, he said, eleven charges against the prisoners. The pith of the first eight was that they were members of an unlawful assembly, the common object of which was to commit the offence of rioting; in the last three the pith of the charge was that the were members of an unlawful assembly, the common object of which was to commit the offence of criminal intimidation. Probably the view the jury would take would be that these last three charges could hardly be applicable in a case like the present, and that the charges applicable were the first eight. The offence of rioting was committed when force and violence were used by an unlawful assembly. Now, the first question to consider was whether or not the prisoners were members of an unlawful assembly as all, and an unlawful assembly was defined in the Penal Code to be an assembly of more than five persons who were joined together to commit any offence defined by the Penal Code. So the jury had to consider whether or not from the commencement this Mahomedan procession was an unlawful assembly. Of course if in the first instance the persons met to bury their dead, it was a perfectly lawful assembly. The jury had heard that from the time Mr. Mills joined the processions till it reached the burial ground, it conducted itself in a peaceable and orderly manner. That being so, if the jury believed the evidence, they would find that the procession in its commencement was a lawful assembly. But then the code went on to provide that an assembly which was originally lawful when it assembled, may subsequently become so. Therefore the question was whether or not the members of this originally lawful funeral procession by their subsequent acts became an unlawful assembly. That might be in this way. The members of that assembly by their subsequent conduct in attempting the Parsees, assuming the conduct to be unlawful, would become members of an unlawful assembly. The jury had first to consider whether the Parsees were attacked, and then—and this was the real point—whether that attack was made in self-defence. If it was not in self-defence it was an unlawful one, and the Mahomedans taking part in the attack were members of an unlawful assembly. Then came the question of how far the right of self-defence existed. The Penal Code defined that every person had a right to defend his body or the body of any other person against any offence affecting the human body, and that this right commenced as soon as reasonable apprehension of danger to the body arose. This being so the jury should consider the circumstances under which the disturbances took place. The circumstances at the two places were different. Then when they came to the question of identity, it would be necessary to consider what each of the prisoners did. For it was necessary to show that each of the prisoners committed some act to show that they joined in the assembly when it became unlawful. Even though they found that certain Seedies had committed a riot, yet those against whom no overt acts could be proved, it would be their duty to find not guilty. The first question was as to what took place at the corner of the graveyard. As to this he would read the evidence of Mr. Austin and Brewin (reads). This showed that stones were thrown over the wall into the graveyard. It would be for the jury to say who threw the stones, but assuming they came to the conclusion that the stones were thrown by the Parsees, the question arose whether what Seedees did was justifiable, whether they retaliated in the right of self-defence. This was a matter for the jury, and he thought the Seedies had no right to do as they did. That right only arose with necessity, and it could not be said that it became necessary for the Seedies in defending their bodies to retaliate as they did. It was their duty to retire. This was a matter of law, and the Seedees were not justified in throwing stones, nor in getting over the wall, and he thought the jury would be justified in finding such of the Seedies as were shown to have taken part in that attack guilty. Next, as to what took place at the Breach Candy road, they had the evidence of Mr. Mills and Mr. Brewin (reads the evidence). The important point here was the attitude of the Parsees, and on this came the question of self-defence. The Penal Code said that the right of private defence commenced as soon as a reasonable apprehension of injury to the body began. The question here was whether there was a reasonable apprehension of danger to the body on the part of the Mahomedans, as would induce them to believe that they were to be attacked by the Parsees. If the jury thought that there was that reasonable apprehension of danger, then he thought the right of private defence existed, and it would be their duty under these circumstances to consider that the prisoners were not guilty. This was all he need say to them on that portion of the case. Then came the question of identity. His Lordship, then, considered the case of each prisoner separately, pointing out fully the circumstances under which each had been arrested, and the witnesses who had deposed to each.

The jury retired to consider their verdict, and after an absence of an hour returned, the foreman desiring that his Lordship would again direct them as to the law of self-defence, in connection with the riot at the corner of the graveyard.

His Lordship said that what he had said before was that the right did not exist there. It was for the jury to consider the facts of the case, and to receive the law from him if he was wrong as to the law, he could be corrected in a Court of Appeal. His direction as to the law was that at the graveyard the right of self-defence did not exist.

The jury again retired for about ten minutes, and then returned with a verdict of guilty against prisoners Nos. 1, 8, 9, and 10, on the first account (being members of an unlawful assembly), and not guilty against the rest. The prisoners found guilty were strongly recommended to mercy on account of the great provocation they received. It will be remembered that these prisoners were the only ones identified as having gone over the wall at the graveyard. The prisoners found not guilty were discharged, and to the others His Lordship said that the jury had strongly recommended them to mercy, and considering that they had already been in custody since the 15th of February, he thought justice would be satisfied if he passed on them the sentence of two months' rigorous imprisonment from that day.

This was the last of the riot cases, and the Special Criminal Sessions were accordingly dissolved.

SENTENCE OF THE PARSEE PRISONERS.

AT 4 p. m., when the jury in the last case had retired to consider their verdict, the Parsee prisoners, Manockjee Eduljee, Nusserwanjee Bazonjee, Sorabjee Nusserwanjee, Dinshaw Muncherjee, Byramjee Aspundiarjee, Pallonjee Rustomjee, and Rustomjee Aspundiarjee, who had been tried and found guilty during the week, were placed in the dock. His Lordship then said:—Prisoners at the bar, I concur in the several verdicts of the jury by whom you have been convicted. I consider that the evidence of the occurrences at the corner of the graveyard and in the Breach Candy Road proved it to have been the intention of the Parsees to attack the Mahomedans, and that had it not been for the Parsees, the Mahomedans would have peaceably returned, and that no disturbance would have taken place. I regret that three of you were not defended by counsel, but that was entirely the fault of those by whom the management of your defence was conducted. Able counsel had been instructed, and were willing to defend you, but their instructions were withdrawn, and they had no alternative but to return their briefs. The leading and important points in the evidence remained unshaken, notwithstanding the strenuous efforts of counsel on the two occasions on which they remained to defend, and your identity was clearly established, and I cannot think the fact of your not being defended by counsel made any difference in the result. Two of the juries by whom you have been tried have recommended the prisoners they found guilty to mercy. To that recommendation I willingly extend to all, but I do not think I should be justified in passing on any of you a lighter sentence than that fixed by the Penal Code for being members of an unlawful assembly, and that is that each of you be imprisoned rigorously for a period of six calendar months, to run from this date.

The prisoners begged that they might be kept separate from the Mahomedans in jail. His Lordship said he had no power to make such an order, but he had no doubt every care would be taken of them.

THE COTTON FRAUDS COMMISSION.

THE Commission met again on Wednesday the 22nd instant, when the examination of Mr. Harrison was continued as follows:—

Question 127—You have said before that your division consists of eight press-houses, containing 79 presses, and that your six sub-inspectors are distributed among them, and examine from 15 to 20 per cent. of all the Cotton pressed. Will you explain how the Sub-Inspectors apportion their time so as to perform these duties.

Answer—Two of the Sub-Inspectors, Messrs Ardagh and King, have two press-houses assigned to each. Mr. Ardagh has charge of the Bombay and Framjee Cowasjee press-houses, in the former of which seven presses are now working and in the latter three. In Mr. King's charge are the Apollo and Fort Press Company's buildings with seven presses working in each. The remaining press-houses are the Colaba No. 1 with 6 presses at work, the Scott with 7, the Sassoons with 3, and the Prince of Wales with 6. These are respectively in charge of Messrs. Winckler-S. Myer, A. Myer and Morris. This apportionment has been made not so much with reference to the number of presses, as to the amount of work done in each building. The Sub-Inspecters are in attendance every week-day throughout the year from 10 a. m. till 5 p. m. During a part of the busy season, when it is found that a larger quantity of cotton than usual is being pressed before and after these hours, the time for inspection duty is extended by special arrangement, under which the Sub-Inspectors relieve one another Occasionally some of the presses are actively employed on Sundays, and when this is the case, inspection on those days is also provided for. Thus the Inspectors are enabled not only to examine a considerable part of the cotton pressed, but also to keep a record of all such cotton shewing the quantity and quality of each lot, the marks put upon the bales and other particulars. Such a record has been kept since 1866 and containing as it does a description of every case of adulteration which has come under notice, it affords I think a satisfactory proof of the completeness of the inspection which has been exercised. If other proofs were needed I should say that the most competent persons to give evidence on the subject would be the managers of the presses. As a rule our supervision has been stricter with regard to cotton belonging to natives than in the case of cotton pressed by European firms under the superintendence of their own clerks. It will be easily understood that under such a system as I have just described, it might be possible for a European merchant to come occasionally to the presses and find at the time of his visit that the Inspector's attention was not concentrated upon his own cotton, which indeed at that time might be considered unnecessary from the very fact of such European owner's presence. It is certainly not the case that any one press-house has ever been singled out for stricter inspection than the others, and it would be unfair to suppose so from the mere circumstance that two or three men were seen once, or even oftener, at a particular building. That might occur in the case of my seeing a new man put in charge of a press, who would be for a few days in company with another Sub-Inspector to learn his duties Relays of Inspectors to watch a particular press could not be provided without a very unequal distribution of the staff employed, and as this has been implied in the evidence of a gentleman with regard to my own division, I think it right to say that such an arrangement was never thought of.

Question 128.—How many new Sub-Inspectors have been put on this season, and at what places.

Answer.—Mr. Morris is the only new Inspector and he is acting for a man who is absent on leave. For a few days he was in charge of the Sassoons press, but as it was found that he had not sufficient experience, and it was inconvenient for him to go over frequently for directions to the Sub-Inspectors of other presses, which are all at some distance from the Sassoon, one of the older hands was put in his place. He has since been learning his duties under Mr. S. Myer, and is now in charge of the Prince of Wales Press, as already mentioned.

Question 129.—Have you a sufficient number of Sub-Inspectors to do the work they have to perform?

Answer.—I think they are sufficient for the work hitherto required of them.

Question 130.—Is it not the case that during the busy season of the year a great deal of cotton is pressed

THE ASHANTEE FORCES.

(*Times*, March 30.)

IN THE HOUSE OF COMMONS.

Mr. Disraeli rose and said :—The state of affairs on the Gold Coast at the commencement of last October was gloomy in the extreme. The Protectorate was entirely overrun by the enemy, who pressed in force even to the neighbourhood of our own settlements. There was great dissatisfaction among all the native tribes, and the friendly chiefs were in a state of utter despondency and inaction. The situation of affairs was not only unsatisfactory, it might have been described as disastrous. Indeed, had it not been for the efforts and the valiant energy of a handful of blue-jackets and Marines, the whole of our subjects and those who depended upon us (?) from being swept, I may say, from the coast. Fortunately these men were commanded in each service by a man equal to the occasion. (Hear, hear.) Colonel Festing, who commanded the Marines, and Captain Fremantle, who commanded the sailors, showed that they possessed the same mettle which animated those who afterwards marched to Coomassie. (Cheers.) But it must be obvious that, with only a few hundred men in the face of a foe that might be counted, not by thousands, but by tens of thousands, the result of their efforts must necessarily be limited. Yet they succeeded in checking and controlling the enemy, and during the eight months which thus elapsed between the commencement of the year and the beginning of October, with these limited resources, they had achieved and accomplished several great consequences. They had, in the first place, regained Elmina ; in the second place, they had removed the pressure of invasion from Cape Coast Castle ; and, thirdly, they had succeeded in establishing two fortified outposts which ultimately proved of immense value and service to Sir Garnet Wolseley when he prepared and consummated his triumphant march. At the commencement of the month of October Sir Garnet Wolseley arrived. He was sent out by the Government with full powers, military and civil. He was not only commander of the Army, but also the chief administrator of the Settlements. He went without troops, because it was then the plan of the Government that the war should be carried on by native levies. But he went accompanied by a numerous, a well-selected, and a most efficient staff, every member of which afterwards greatly distinguished himself. Of course, Sir Garnet Wolseley's first object was to assemble the native chiefs and to make his arrangements for raising those native levies with which the war was to be conducted. The subsidies which he offered appear to me to have been tempting. They were liberal. They were adapted to the customs and the wishes of the population to whom they were addressed, and at the first glance it might have been hoped that they would have been successful. That they were entirely a failure I will not now say, because in the subsequent proceedings—as hon. members who have doubtless followed these important events with the deepest interest must have seen—there were bodies of native troops officered by Englishmen who really did good service to the State. (Hear, hear.) Hon. members are now familiar with the name of Raite's Artillery, Russell's Regiment, and Wood's Regiment—regiments officered by Englishmen and commanded by Englishmen, but consisting entirely of native troops. Yet Sir Garnet Wolseley, a man possessing great knowlege of human nature as well as of military science, soon perceived that there were not in the population of the Gold Coast materials that would enable him to accomplish the purpose of the Government. This conviction must have been rapidly arrived at by that distinguished man, because he found himself for the first time on the Gold Coast on the 2nd of October, and it was in the middle of that month—as early, I think, as the 4th—that he wrote to the Government and informed them that the business could not be done without British troops. That appeal of Sir Garnet Wolseley was answered by Her Majesty's Government with laudable promptitude. Not a moment was lost in giving orders, that some of the flower of the English army should be despatched to that part of the world. A battalion of the Rifle Brigade, a battalion of the Welsh Fusiliers, and one of the most distinguished of the Highland regiments were detailed off. But, although not an hour had been lost, it required a space of two months before these troops could arrive. What had occurred during that space of time, from the middle of October to the beginning of December ? In the first place Sir Garnet Wolseley, at the head of a force of Marines, and a Naval Brigade commanded by Captain Fremantle, successfully attacked and destroyed settlements and villages on the coast from which the chief army of the Ashantees—who were encamped probably about 14 miles in the interior—received their principal supplies. This was a successful expedition, and had, ultimately, considerable consequences. In the second place, great progress was made in the military road which was being made from Cape Coast Castle to the kingdom of Ashantee ; and, in touching upon that point, I would ask the House for a moment to form a clear conception of the labour of constructing such a road. These settlements on the Gold Coast are towns built upon a surf-beaten shore, guarded generally by a citadel or castle. Touching the immediate precincts of these towns, what is called the bush commences. Now, the bush was originally an African forest. An African forest consists of trees of a colossal size. These trees, for purposes of domestic or other use, had been cut down ; but the undergrowth remains, and on the average it is from 10ft. to 16ft. high and quite impenetrable. There were paths through this bush which led into the interior, but there were no roads. This bush extends over a portion of territory which stretches inwards on the average to about 30 miles, when it ceases and the primeval forest commences. Then you find yourself in a dense forest, consisting of those wonderful productions of tropical verdure and those enormous trees to which I have adverted ; and in the middle of this forest there grows a river—the river Prah—which is the limit and boundary, not only by custom, but by a Treaty which we entered into in 1831, of the kingdom of Ashantee. Sir Garnet Wolseley had, therefore, stopped the chief supplies of the Ashantee army, and he had already made some progress in the military road which was, of course, an achievement indispensable to his ultimate success. About this time the chief of the Ashantee army, which was in great force and was one supposed to be as numerous as 30,000 warriors, probably inconvenienced by losing some of his resources—perhaps his main resources—and probably also encouraged by the inaction of his opponents, suddenly determined to attack one of our chief outposts. It was garrisoned by Russell's regiment, and by about 50 sailors, who were strongly intrenched there. For a whole day this garrison bore themselves up manfully against the attack, and on the second day Sir Garnet Wolseley, having received information of the state of affairs, arrived at the head of such force as he could get together, chiefly marines and sailors, and a considerable engagement took place, lasting two days, and ending in the complete defeat of the Ashantee army. From that moment their retreat commenced. For some time it was in doubt, being thought to be only a feint, but authentic information at last convinced those who were at headquarters that the army of the King of shantee was in full and regular retreat from the Protectorate. Then it was that some attempt was made to harass their rear ; and to take advantage of so inviting a circumstance in war as a retreat, by means of such native levies as we possessed. But this was not a very encouraging or successful move. Commanded as they were by English officers, the most unfortunate consequence was that the officers were generally the victims. Many were wounded, and it was in these continual skirmishes, occasioned by the retreat of the Ashantees, that after an exhibition of valour which must excite the admiration of all, there fell, I am sorry to say, the son of a respected member of this House. (Hear.) The Ashantee army must have arrived on the banks of the Prah about the end of November—I think it was on the 27th—and two or three days were occupied by them in passing the river. So that, before the troops could arrive from England which Sir Garnet Wolseley had called upon Her Majesty to send him, the invasion of the Protectorate had really ceased, and the army of the King of Ashantee was in the kingdom of Ashantee. When these troops had arrived, it was impossible for Sir Garnet Wolseley to avail himself immediately of the forces which he then possessed. The road was not finished, and immense difficulty was experienced in obtaining carriers for ammunition and the commissariat—carriers who are necessary in a country where there are no beasts of burden. Complaints have been made of the neglect shown in not finishing the road before the British troops arrived. But if the matter is examined there will be found no ground whatever for this charge which I have often seen in the newspapers, quoted against the Government and against others. The fact is, that as long as the Protectorate was occupied by the army of the King of Ashantee, it was impossible to work upon the road except under great difficulty, or to afford sufficient protection to the engineers, with the limited force we then had. The instant, however, that the Ashantee army retired from the Protectorate, the whole country became clear for the operations of our engineers, and the work was prosecuted with the utmost energy. But it was not completed at the time the troops arrived, and what with the want of the road and what with the want of carriers, those who were responsible for affairs were placed in a most difficult position because to land the troops in that country was adding greatly to the risks which were under any circumstances inevitable, and troops had to embark and re-embark, and again find themselves upon the water, even after they had reached the coast. Nevertheless, affairs went on. Sir Garnet Wolseley and his headquarters were at the limit of the the Protectorate—at Prahsu, on the banks of the Prah—arriving there on the 15th, and from his headquarters he addressed to the then Secretary of State his plan of campaign, which was as follows:—He proposed to invade the kingdom of Ashantee by four columns. The chief force he himself commanded. Upon his extreme right Captain Glover, who had been commissioned by the Colonial office to aid in the war, was to lead a column of native troops, and find himself on the Prah, if possible, by January 15. Between Captain Glover, who was about 40 miles from Sir Garnet Wolseley, who was upon the main road, Captain Butler was to lead another column of native troops, and on the left of Sir Garnet Wolseley Captain Dalrymple was also to lead a column of native troops. It so happened that the native levies upon which Captain Butler and Captain Dalrymple depended were in a warlike point of view of little use. The men assembled, but on the first sign of combat they vanished (laughter) ; and nothing but the great ability and energy of those two officers prevented perhaps disasters. But we should err greatly if we believed that no good effects resulted from this plan of the campaign, and from these two quickly vanishing columns of Captain Butler and Captain Dalrymple. They acted admirably as diversions, and diminished the pressure which would otherwise have been upon Sir Garnet Wolseley and the main body. And that is shown by the fact that of the six great tributary chiefs of whom the Ashantee kingdom was composed, two, whose districts were invaded by these columns, of which they had received notice, retired each with his force to his own country in consequence. Captain Glover, who was 40 miles distant from Sir Garnet Wolseley, was more fortunate, and kept his men together on the whole pretty well. At one time he anticipated that he would be at the head of thousands, for he seems to have a marvellous power of influencing these tribes. Many of them deserted and disappeared, but still he was not wanting at the critical moment, to which, before I sit down, I may perhaps for an instant allude. On the 15th Sir Garnet Wolseley had communicated his plan of campaign to Her Majesty's Government. On the 20th he passed the Prah. For the first ten days matters remained in an ambiguous and, on the whole, somewhat unsatisfactory state. On passing this river, the House must understand that our forces were still in a forest. These battles to which I shall now have occasion to allude were battles in a forest—they were battles with a powerful and almost invisible foe. The King of Ashantee appears to have thought, on the withdrawal of his troops and giving up the invasion of the Protectorate, that the war had ceased. It never occurred to him that there would be another invasion, and that the invasion of his own territories. When, therefore, he heard we had crossed the Prah it became necessary for him to reassemble his troops, and, considering they had been out for two campaigns and were naturally weary and exhausted, that was no easy task. It was most essential, therefore, for the King to gain time, and while we advanced, messengers were perpetually coming, commencing negotiations and offering terms. But throughout these proceedings the Commander of the British Forces was served with excellent intelligence. It is difficult to conceive how in such a country the Commander-in-Chief could have been so well served. He soon convinced himself of the falsity of the King's overtures, and became satisfied from the mode in which these men carry on war that a trying moment was at hand. At last that trying moment arrived, and he found himself, I can scarcely say in the face of the Ashantee Army in their first line, because he was still in a forest and the enemy were invisible, but the whole of the British forces seemed to be surrounded by foes and were assailed and fired upon all around. It required the instinct of a military genius to be able to conceive where the enemy were placed and how to dispose his forces under such circumstances. The battle which ensued lasted 12 hours. It was conducted with the utmost fury and determination on the part of the enemy, but at last their fire slackened, our troops advanced, and they bivouacked upon the very spot—I think on the night of the 31st of January or the 1st of February—where the enemy had been strongly intrenched and so advantageously posted. This battle has been called the battle of Amoafui. On the night following the battle the position of Sir Garnet Wolseley was one of extreme anxiety. He felt he was dealing with a foe who were desperate, and who would make any sacrifices to arrest his course. The lives of 100 Ashantees would willingly have been given for the life of one white man, and he apprehended, if this obstinate resistance were persisted in, not that that he might not ultimately reach Coomssie, but that he might reach it at a most dangerous period of the year, with his forces so much diminished that he would be in extreme peril. Besides his losses in battle he had to establish as he advanced a considerable number of armed posts, each of which reduced the forces immediately available. It was then for him to determine what line he would pursue. To retreat would have been disastrous. Our native levies would certainly have then disappeared (a laugh) ; the carriers would have run away. The English soldier is invincible, except, perhaps, in retreat ; but here he might have been prostrate from disease, everything would have tended to disaster. He decided, therefore, on the boldest course, to continue his march to Coomassie ; as the least of two dangers. The enemy fought for two days after this, contesting every mile of ground. For two days Sir Garnet Wolseley advanced, having rested on the field of the great engagement for 24 hours, and on the third day he arrived at the river Orda, where the Ashantee Army was in force, commanded by the King himself, and another pitched battle was fought. It did not last as long as the battle of Amoafui, but it was maintained for more than six hours, and the enemy fought with great obstinacy. At length the King fled. From that moment the Ashantees gave up all hope, and Sir Garnet Wolseley, at the head of his forces, entered the capital of the Ashantee kingdom. The House is well aware of the important event which then occurred. I believe it was a wise and necessary step. Time had been so calculated that there were not 24 hours to be wasted. The campaign had no longer to be calculated by days, but really by hour That great change in the climate and in the appearance of nature common to those tropical countries at particular seasons had already commenced. The Prah is a river which in ordinary times is, perhaps, only three or four feet deep and fordable by troops. After the first tornado it is often 10ft. deep. Sir Garnet Wolseley, therefore, took those steps which he believed would best insure the result that he desired under the circumstances, which was to make a great impression upon the population of the country, to aim as decisive a blow as possible at the prestige of the Ashantee monarch, and, having done this, he made up his mind to retire. He retired unmolested. The nature of the climate rendered it necessary that he should send on the English troops without a moment's loss of time, and he himself followed more leisurely with the native levies alone. Pleased he must have been with the admirable conduct of those whom he led, but perhaps some were disappointed that he had not succeeded in obtaining that treaty for which he had been so frequently in negotiation with the ruler of Ashantee. It was at this time, having proceeded in his march from Coomassie some 20 or 30 miles, that he was surprised by receiving messengers from the King accepting all his terms, and offering to enter into a treaty, which, so far as treaties can, would secure all Sir Garnet Wolseley's objects. How was this brought about ? By the successful movement of Captain Glover (cheers), who at the head of his native levies, 40 miles distant originally from Sir Garnet Wolseley, now threatened the panic-stricken monarch of Ashantee in his rear. When the King found himself thus menaced by another force, he offered to yield to all the conditions. The House is well aware that we have no authentic accounts that this formal treaty has been concluded, nor do we know exactly the state of affairs at Cape Coast ; but I must express my belief that though we have not yet heard that this treaty has been entered into, it is by no means hopeless. I cannot help thinking that such operations as have been carried on could not have been accomplished without bringing about considerable consequences and working beneficial changes in the relations between this country and those African Sovereigns. I have endeavoured to place before the House, in however slight a manner, yet I hope not inaccurately and without wearying hon. members with too many details, a general view of the remarkable operations which have been performed in Africa during the course of this campaign. I am mistaken if these are not feats of arms which will not be easily forgotten in this country. (Hear, hear.) I know it has always been a vulgar error to associate military glory only with armies of great magnitude. But that it is not a just view to take. Some of the greatest military feats have been performed by very small armies. In modern history, nothing, perhaps, is more illustrative of this truth than the conquest of Mexico by Cortes. So great a result effected by such slight means is not easily matched in the history of men. Even in our own times, in that great continental war which occupied a great part and the early portion of this century, when hosts counted, not only by hundreds of thousands, but by millions, were arrayed against each other, it was a small army, admirably disciplined, which, to use the word of their illustrious commander, would go anywhere—it was a small army like that, under our matchless Wellington, which really decided the fate of Europe. (Cheers.) I am not wishing to exaggerate the gallant deeds, of which we are naturally proud, of Sir Garnet Wolseley. I do not mean to say that they are to be counted amongst the decisive battles of the world, but I think we may say of them truly that they are those deeds which thrill the hearts of households, and which, by the examples they offer of energy and endurance, sustain and strengthen the tone of the nation. (Cheers). Sir, I beg to move the resolutions which are on the notice paper.

The Speaker read the resolutions as follows :—

"That the thanks of this House be given to Major-General Sir Garnet J. Wolseley, C.B., K.C.M.G., for the exemplary skill with which he planned, and the distinguished courage, energy, and perseverance with which he conducted, the recent Expedition into Ashantee, resulting in the expulsion of the enemy's army from the British Protectorate, the defeat, by Her Majesty's Forces, of the army of the King of Ashantee, and the capture and destruction of Coomassie.

"That the thanks of this House be given to Commodore John E. Commerell, C.B., V.C., R. N. ; Commodore William N. W. Hewett, V. C., R. N. ; Captain the Honourable E. R. Fremantle, R.N., who was in temporary command of the squadron ; and Colonel Francis W. Festing, R.M.A., who was in temporary command of the troops on the Gold Coast, for the distinguished gallantry, indefatigable zeal, and great ability which they displayed in conducting the operations on the Gold Coast, and to all the above officers for the cordial co-operation which they afforded to Her Majesty's Land Forces.

"That the thanks of this House be given to Brigadier-General Sir Archibald Alison, Bart., C.B., and to all the other officers of the Army, Navy, and Royal Marines who have taken part in the operations on the Gold Coast and the expedition to Ashantee, for the energy, gallantry, and ability with which they have executed the various services which they have been called on to perform in a most unhealthy climate.

"That this House doth highly acknowledge and approve the discipline, gallantry, and endurance displayed by the petty officers, non-commissioned officers, and men of the Navy, Army, and Marines, whether employed in the front, on the line of communications, in reserve on land, or off the Coast ; and that the same be signified to them by their respective commanding officers.

"That the thanks of this House be given to Commander John Hawley Glover, R.N., for the energy, courage, and ability with which, as Her Majesty's Special Commissioner to the Eastern Tribes of the Gold Coast, and with the aid of other gallant officers of the Army and Navy, he led a considerable native force from the River Volta to Coomassie, thereby largely conducing to the success of the main operations under the Major-General commanding.

"That this House acknowledges with admiration the distinguished valour and conduct of those who have perished during the operations against the Ashantees, in the service of their country, and desires to express its deep sympathy with their relatives and friends."

Mr. Gladstone, who on rising was received with cheers, said,—With your permission, Sir, I am very desirous to second the motion of the right hon. gentleman. It is quite unnecessary for me, after the ample description which the right hon. gentleman has given of the operations on the Gold Coast, to detain the House for more than a very few moments. Every one whom I address is sensible that we are deeply indebted to the small British force in all its arms which has defended the honour as well as the interests of this country in the late war. Her Majesty's Government having thought fit, upon their responsibility, to propose this vote to the House, I am very anxious to avail myself of the opportunity of testifying the cordiality with which, for my own part and on that of my late colleagues, we acknowledge the magnitude of that debt, and to show the readiness with which we are prepared, and shall be prepared, to concur in every becoming form of owning and of acquitting ourselves of the obligation. An expression fell from the right hon. gentleman in the course of his narrative with respect to which I should wish to offer a remark, applicable to the form rather than the substance of what the right hon. gentleman said. I think he stated that, at a time when Sir Garnet Wolseley left this country, the plan of the Government was to prosecute hostilities by means of native levies. In that statement the right hon. gentleman has perhaps gone a little beyond, and at the same time has a little fallen short, of an actual description of the views of the Government at the time. It would be strictly accurate to say that at that moment we scarcely had what could be called a plan. The truth is that from day to day, at least with each successive arrival of intelligence, a varying state of circumstances and expectations was reported. I am bound to admit that, until Sir Garnet Wolseley was despatched, and until he had reached the Gold Coast, the amount of information which we possessed, and which, of course, must have been the basis of any determination we arrived at, was scanty, and even deplorably scanty. There were, as the House is aware, a certain limited number of British forces on the Gold Coast, and it was not until the summer was far advanced we abandoned the hope that by this force alone, acting in concurrence with those natives who were opposed to the Ashantees, a settlement of the matter might be brought about. It was, however, thought wise in the first place to authorize the expedition of Captain Glover, and that expedition was one which, as the right hon. gentleman has accurately stated, was to be conducted by native forces. But, when we considered the state of things as it stood in the month of last August, it was manifest that more was required ; and at that time it would have been, I think, impossible, certainly unwise and rash, to endeavour to determine either how much more and what precise measures should be adopted. That which appeared clear, and that upon which we decided, was that we must send to the Gold Coast the very best man we could find. (Hear, hear.) The choice was made in the first instance by my noble friend the then Secretary for War and the then Secretary for the Colonies, and a measure was adopted which the circumstances required, and which was the most effectual for the attainment of our end. We placed in Sir Garnet Wolseley that full and absolute confidence which has been fully and absolutely justified by the result. (Cheers.) At the very moment when he left the shores of this country, although we were in a condition to determine, it would be right or safe to prosecute the war by means of European troops, a measure was taken which subsequently enabled us to act upon his report, and, as the right hon. gentleman has stated, without the delay of a moment. Those battalions which have since earned such honour and distinction on the Gold Coast were at that time, and not subsequently, told off to prepare for the expedition, and the transports in which they were ultimately to sail, and in which they ultimately did sail, were likewise prepared ; so that, depending as we did upon the judgment of this able officer, we might be in a condition to adopt his recommendations, to second him in his endeavours, and so with the utmost thrift and the utmost despatch, to limit the time for the conduct of those operations. I do not wish to enter further upon that subject, because it was no part of the object of the right hon. gentleman to describe the attitude of the late Government and the accuracy or otherwise of their views at this or that particular moment ; but he will excuse me being anxious that we should not be misunderstood as regards the measures which we adopted. I am very glad that the right hon. gentleman, in the course of his speech, has called attention to the share which has been taken by Her Majesty's Naval Forces, and especially that he has not confined himself to noticing that portion of the Naval force which co-operated in the final and successful movement, but that he likewise reminded us of the gallant efforts of those who, in the worst season of the year, upon that pestilential coast, amid circumstances of the utmost discouragement, and when burdened rather than aided by a set of allies of whose character I am afraid we can scarcely say too little (a laugh), nevertheless, by their own unassisted resolution, they defended and maintained their position against the most fearful odds. With regard to the proceedings after the arrival of Sir Garnet Wolseley, it is in my own opinion needful to say very little. I will venture to observe that those form a very inadequate estimate of the nature of this undertaking and the difficulties that had to be encountered who regard it merely as an enterprise conducted among savage people, and who did not take into view the remarkable combination of courage, craft, and ferocity which that savage people has exhibited, the advantages which they derived from the peculiar nature of the country, and the still greater advantages they possessed from the inexorable limitations as to time under which Sir Garnet Wolseley alone was compelled to conduct his operations. Without at all presuming to compare these military operations with other gigantic events which have occurred in our own time and in other countries, this I will venture to say, in the first place—I concur in the remark of the right hon. gentleman opposite that nothing was more striking than the promptitude with which, from the moment of Sir Garnet Wolseley's arrival, he appeared to have mastered the secret of gathering the most searching and trustworthy information, where all before had been darkness and uncertainty. Further, I will venture to say there are very few examples in military history of cases in which the plan of a difficult operation has been so completely conceived beforehand, and after being so completely conceived, has been executed so exactly in the manner in which it was conceived. A happy instinct, as well as a wide experience, a cultivated and intelligent as well as a gallant and manly mind, enabled the commander of that expedition at once to take the measure of his own position, and, when he had taken it, to proceed to the execution of his plan with the most unfaltering determination, never at any moment hesitating, never at any moment finding reason to question the wisdom of the steps he had already adopted, or to doubt the result of perseverance for the full accomplishment of his measures. I am quite sure that on no occasion can the House have more unanimously felt a great obligation than it now feels that under which we lie to these gallant men, and never has it been my fortune to support a proposal with greater satisfaction than that which I feel in seconding this motion. (Cheers.)

The several resolutions were then put and agreed to amid repeated cheers.

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SUPPLEMENT TO

THE BOMBAY GAZETTE

BOMBAY:—MONDAY, APRIL 27, 1874.

THE FINANCIAL STATEMENT.

RESOLUTION BY THE GOVERNMENT OF INDIA, FINANCIAL DEPARTMENT.

Read—

The Budget Estimates of Revenue and Expenditure and Receipts and Disbursements during 1874-75.

RESOLUTION—A statement in explanation of the accounts of the year 1872-73, of the regular estimates of the year 1873-74, and of the budget estimates of the present year, accompanies this resolution.

2. The Governor-General in Council regrets that the Hon'ble Sir Richard Temple has been unable to prepare the financial statement himself; but the Government of India have had the advantage of his valuable advice and assistance in arriving at their conclusions upon the financial measures of the year.

3. The accounts of the year 1872-73 show a surplus of income over ordinary expenditure of £1,763,878. The particulars in which the accounts vary from the regular estimates are described in the statement, and call for no special notice.

4. The regular estimates for the year 1873-74, notwithstanding the loss of half a million sterling to the revenues caused by the expiry of the Income Tax Act, show a surplus of income over ordinary expenditure of £1,818,700. This result is apart from the expenditure caused by the famine, which will be subsequently noticed.

5. Explanations of the different items of revenue and expenditure are given in the statement. The analysis affords every reason for satisfaction.

The excess of the net revenue from opium over the budget estimate shows that the wise policy pursued during late years of taking a very moderate estimate of the revenue derived from opium has been maintained.

The ordinary sources of income have been fully sustained, excepting the land revenue, which has been slightly affected by bad seasons.

The civil expenditure has been estimated with remarkable accuracy. The only item which shows an unexpected increase is that of 'loss by exchange.'

The net expenditure upon the Army is expected to be £14,306,000, being the lowest amount for any year since 1863-64.

The net charge on account of the guaranteed railways shows a substantial diminution.

6. The expenditure upon reproductive, or as they are termed in the accounts 'extraordinary,' public works in the year 1873-74 is estimated to amount to £3,541,000, and the loans to Municipalities, &c., to £539,300.

7. It will be convenient to recapitulate the principles by which the Government of India are guided in regard to the provision to be made for 'extraordinary' public works and loans to Municipalities, &c., for works of improvement.

In the year 1869 it was determined to draw for the future a stricter line between public works to be paid for out of income and by borrowing, and that only such irrigation works as were expected, after careful examination, to yield a fair direct cash return to the treasury, and state railways within certain limits, should be classed as 'extraordinary' and, if necessary, provided for by loan.

Act XXIV. of 1871 authorised Government to make loans to Corporate Bodies and Municipalities for certain purposes on the security of local or municipal funds.

In the financial years 1869-70, 1870-71, and 1871 72 funds were borrowed by the Government for these two purposes. Up to the end of the year 1872-73 the whole net sum borrowed was £10,872,551, to which is to be added recoveries from Municipalities, &c, amounting to £361,799, so that the total receipts amounted to £11,234,350.

Up to the end of the year 1872-73 there had been expended upon 'extraordinary' public works £7,580,433, and lent to Municipalities, &c., £3,699,748, making a total expenditure of £11,280,181.

Thus the sums disbursed by Government upon those objects from the year 1869-70 to the end of the year 1872-73 exceeded the sums received by £45,831.

8. Therefore, if the condition of the finances had made it necessary, the sum required for 'extraordinary' public works and loans during the year 1873-74 might with perfect propriety have been borrowed during that year, but (as explained by Sir Richard Temple in his financial statement of last year) the condition of the finances was such that it was not necessary to have recourse to borrowing.

9. The cash balances at the end of the year 1873-74 would have stood at 20¼ millions sterling, or about 3 millions more than the budget estimate, had not the famine thrown a serious and unexpected charge upon the resources of the year.

10. The Government of India became aware, at the end of last October, that the failure of the rains had destroyed the food-supplies of large and populous tracts of country, and they at once detrmined (to quote the words of the Viceroy's despatch to the Duke of Argyll of the 7th of November) not to shrink "from using every available means, at whatever cost, to prevent, so far as they could, any loss of the lives of Her Majesty's subjects in consequence of the calamity."

In carrying this determination into effect, they have received the cordial support of Her Majesty's late and present Governments.

11. The best estimate that can be formed of the net expenditure for famine relief will be found in the statement, and amounts, in all, to £6,500,000. A large part of the original outlay will consist in the purchase and transport of grain, and it has been a matter of some difficulty to determine how this should appear in the estimates and accounts. On the whole, it has been considered most convenient to include the expenditure consequent on the famine among the ordinary charges of the year in which it may be incurred, under a distinct heading in the accounts.

As a great part of the expenditure for the purchase and transport of grain has been met during the year 1873-74, while there have been few, if any, recoveries during that year, the net expenditure on account of the famine must be distributed between the two years, for the purpose of the estimates and accounts, into £3,920,000 for 1873-74 and £2,580,000 for 1874-75. It must be remembered, however, that, in fact, the principal part of the actual relief operations will be carried on in the latter year, and therefore, in order to present an accurate view of the whole transactions, the finance of the two years must be taken together.

12. After the expenditure on account of the famine has been added to the ordinary expenditure of the year, there will be a deficit of £2,101,300.

13. The total cash outlay during the year 1873-74 on account of the famine, adding advances for loans to the net expenditure, is estimated at £4,107,000. This sum has been provided out of the surplus of the year and the cash balances, with the assistance of £350,000 derived from the sale of certain securities, in which part of the surplus cash balances were temporarily invested at the beginning of the year 1872.

Notwithstanding this large and unexpected outlay on account of the famine, the cash balances are expected to amount, at the end of the year 1873-74, to £16,143,838, or only £920,730 less than was anticipated by the budget estimate.

14. It was stated in the resolution of the Government of India in the Financial Department of the 28th of March 1873 "that the estimates for the year 1873-74 had been framed with caution; that the state of the cash balances prevented any risk of financial difficulty during the year; and that the general condition of the finances was satisfactory."

The regular estimates show that these anticipations have been fully realised under circumstances of no common difficulty.

15. The budget estimates for the year 1874-75 have been framed, as usual, with great care. Apart from the famine expenditure, they exhibit a surplus of income over ordinary expenditure of £1,192,000.

16. The explanations of the several items of revenue and expenditure given in the statement are, on the whole, satisfactory. The opium estimate has again been cautiously made, and the total revenue has been estimated at half a million sterling less than the regular estimate of 1873-74.

Although attention has been paid to the necessity of checking all increases of expenditure at a time when a large extra charge has to be met on account of the famine, provision has been made for the constitution of the Chief Commissionership of Assam, and for strengtheing the administration in the Punjab and British Burmah; an addition has also been made to the grant for irrigation works (ordinary), in order that profitable expenditure upon many works which cannot properly be classed as 'extraordinary' may not be deferred.

The loan operations of the year will considerably diminish the item "loss by exchange;" but this relief is only temporary.

17. After making all due allowances, however, there remains, apart from the famine, a considerable surplus of income over ordinary expenditure, based upon cautious estimates.

18. This bears out the opinion expressed in the Financial resolution of 18th March 1873, that no additional taxation was required for the purpose of maintaining the finances of India in a sound and satisfactory condition.

19. After the expenditure on account of the famine has been added to the ordinary expenditure of the year, there will be deficit of £1,388,000.

20. It was explained in the resolution in the Public Works Department of the 18th of July last that the Government of India were prepared to proceed with 'extraordinary' public works, at the rate of 4½ millions sterling a year for the five years ending with 1877-78, out of funds to be raised, if necessary, by loan; and that, according to the best estimate that could be formed, this might be done without imposing any additional annual charge upon the revenues of India on account of guaranteed railways, state railways, and extraordinary public works.

In accordance with this programme, provision has been made for the expenditure of £4,563,000 upon 'extraordinary' public works during the year 1874-75.

21. The cash balances at the beginning of the

year 1874 75 are estimated at £16,143,838. A sum of 4½ millions sterling has to be provided for reproductive public works, and half a million is required to meet loans to Municipalities and other loans under Acts of the Legislature.

There will, therefore, be, in the year 1874-75, a sum of 5 millions sterling, which according to the principle explained in the 7th paragraph of this resolution, can legitimately be raised by loan. To this must be added a sum of 1⅓ millions, in order to meet the withdrawals during the year of part of the capital standing in the Government books to the credit of the guaranteed railway companies, and 2 millions for the purpose of meeting the deficit caused by expenditure and advances on account of the famine, and of making a slight increase in the cash balances.

Thus the total sum to be raised by loan during the year 1874-75 is, according to the information now in the possession of the Government, estimated at 8½ millions sterling.

22. Her Majesty's Government have obtained authority from Parliament to raise a sum not exceeding £10,000,000 in England on behalf of the Government of India. £5,000,000 of that sum have been called up, and this will provide for the requirements during the early part of the year. A sum of £860,000 will be received on loan under the arrangements enterd into with the Maharajas of Gwalior and Indore for the construction of railways through their Highnesses' territories. The remaining sum of about 2¾ millions sterling, or such portion of it as may, as the year proceeds, be found necssary, will be raised hereafter in England or India as may be most advisable in the then condition of the money market.

23. The drafts of the Secretary of State upon the Indian treasuries have been reduced in the month of April to 40 lakhs of Rupees at each periodical drawing. They will be still further reduced to 20 lakhs on and after the first drawing in May until further notice.

The Government regret that circumstances have prevented an earlier announcement of the measures in regard to the loans and the drafts upon the Indian treasuries.

24. The cash balance at the end of the year 1874-75 is estimated at £16,541,338.

25. From a review of the estimates of the years 1873-74 and 1874-75, taken together, it will be seen that in round numbers—

the surplus of income over ordinary expenditure is expected to be 3 millions sterling;
the net expenditure on account of the Bengal famine is estimated at 6½ millions;
after adding the cost of the famine to the ordinary expenditure there wil be a deficiency of 3½ millions;
there will be expended upon "extraordinary" public works and upon loans to Municipalities, &c., 9 millions; and
that it is intended to raise by loan the sum of 8½ millions.

26. The sum to be borrowed does not equal the sum which will be spent in the two years 1873-74 and 1874-1875 upon "extraordinary" public works and loans to Municipalities, for which purposes the Government of India were justified in borrowing money if necessary.

The condition of the finances has been so strong that an expenditure of 6½ millions sterling on account of the famine will be borne out of the surplus of income over ordinary expenditure, and out of the cash balances, which stood very high, mainly in consequence of the large surpluses of income over ordinary expenditure in the three preceding years.

27. His Excellency in Council regrets that the necessities of the State in obliging the Government largely and rapidly to reduce their balances in the Presidency Banks have tended to produce considerable tightness in the money market, which was increased by the great demand for silver to meet the transactions of Government and of the trade for the purchase of grain. The general condition of trade has, however, been sound, and the Government are gratified to believe that nothing more than a temporary inconvenience has been occasioned by the large and exceptional financial transactions of the State during the last six months.

28. The Government of India are anxious to avoid the imposition of fresh taxes and any disturbance of the present financial arrangements of the country, and it is with particular satisfaction that they arrived at the conclusion that, notwithstanding the large and unexpected demand upon the resources of the State, no increase of taxation is necessary.

29. The large amount of the estimated expenditure on account of the famine, and the principles which have guided the Government of India in dealing with the calamity make it necessary to examine whether, although upon the present occasion the charge can legitimately be met without fresh taxation, it will be safe to rely upon the present resources of India for the purpose of meeting future demands of the same kind.

30. If the occurrence of serious deficiencies in the food-supplies of the people in parts of British India depended upon causes so rare as the potato disease, which produced the Irish famine of 1846 47, it would be sufficient to say that the expense of meeting such visitations should not be borne by one generation, but, in accordance with the course adopted by the Imperial Government in dealing with the Irish famine, the necessary funds might legitimately be raised by loan if the ordinary resources of the State should prove insufficient.

31. Unfortunately, however, drought, which is the cause of all serious and extensive famines in India, cannot be regarded as an extraordinary visitation. Within the last ten years there have occurred, in the year 1866, a drought very similar to that of last year, which occasioned what is termed the Orissa famine; in the years 1868 and 1869 a failure of rain in the North-Western Provinces and Rajpootana, which occasioned great distress over a considerable tract of country, and severe famine in Ajmere and Marwar; and, lastly, in the year 1873, a failure of the autumn rains in Behar and parts of Bengal, which has produced the present famine.

32. Such being the facts with which the Government of India have to deal, it would not be safe to depend upon loans for the purpose of meeting future charges on account of famines. Although means have been taken and will be taken to obviate or mitigate those calamities, some such charges must, for a time at least, be looked upon as contingencies to be expected to recur with more or less regularity.

33. It is necessary, therefore, that besides a fair surplus of income over ordinary expenditure, such a margin should be provided in addition in ordinary times as shall constitute a reasonable provision for meeting occasional expenditure upon famines. If the surplus be employed in the reduction of debt, in the construction of reproductive public works, or remain in the cash balances, the expense caused by future droughts may fairly be met by appropriations from cash balances, or by loan, to the full extent of the accumulations of surplus.

34. This condition of things has existed in India during the last four years, and the Government of India are resolved to use their best endeavours to maintain for the future a considerable surplus of income over ordinary expenditure, and thus to make provision beforehand for any calls which are likely to arise on account of famines.

35. But there remains the further and more important consideration whether the disastrous effect of periodical failures of rain may not be mitigated, and to a great extent obviated, by the extension of irrigation works and of railways, or other means of communication.

36. This subject has constantly received the attention of the Government of India. Already a vast area of country has been rendered secure from the effects of a failure of rain by the irrigation works which have been originated or renewed by the British Government. Had it not been for the large expenditure upon the construction of the guaranteed railways, it would have been physically impossible to have taken adequate precautions to preserve the lives of the people in Behar.

37. In the forecast of expenditure upon reproductive public works published in July last, it was announced that 2,700 miles of railway and irrigation works calculated to secure from liability to drought 50,000 square miles of country would be constructed during the five years ending with 1877-78 at a cost of 22½ millions sterling. This programme is sufficient to show that before the occurrence of the drought of last year the Government of India were fully alive to the necessity of a vigorous prosecution of such works.

38. A general review is now being made of the position of the whole of Her Majesty's Dominions in India as regards liability to famine from the want either of works of irrigation or of means of communication. It will be the duty of the Government to consider how far it may be desirable to accelerate the construction of reproductive public works, and if so, how the necessary funds shall be provided.

It is sufficient now to observe that a scheme of irrigation has been commenced which will give security to some of the portions of North Behar which are most liable to suffer from a failure of rain, and that surveys are being made of the tract of country which extends between the Gunduck and the Kosi rivers with the view of ascertaining the best lines of railway communication.

39. There will be found in the statement some interesting statistics and observations relating to the system of provincial services, and to provincial, municipal, and local taxation, receipts, and expenditure. The Government of India propose to take a separate opportunity of reviewing the information which has been collected upon these important subjects.

40. It has for a second time occurred that no legislative measure will be introduced in connection with the budget, and, as explained last year, it would, therefore, be in contravention of the Indian Councils Act, 1861, that a financial statement should be made in the Council of the Governor-General for the purpose of making laws and regulations.

ORDERED, that this resolution, together with the statement and the budget estimates for the year 1874-75, be published in the *Gazette of India* for general information, and that the separate orders passed by the Government of India upon the estimates of the several local Governments and heads of departments be communicated to them.

By order of His Excellency the Viceroy and Governor-General in Council.

R. B. CHAPMAN,
Secretary to the Government of India.

Fort Wm., Financial Dept., April 23rd, 1874.

STATEMENT in explanation of the Accounts of the year 1872-73, the Regular Estimates of the year 1873-74, and the Budget Estimates of the year 1874-75.

MODIFICATIONS IN THE FORMS OF THE ACCOUNTS.

Subject to the approval of the Secretary of State, a new major head of account has been opened on the receipt side, "No. XVII, gain by exchange," for the separate record of the gain on transactions with London, to correspond with the head "25, loss by exchange," introduced last year.

The traffic earnings and working expenses of the state railways, which are fast becoming financially important, are, for the first time, shown separately on both sides of the account, the cost of land and supervision provided at the expense of the State for the guaranteed railways being entered independently.

When the statement of the 27th March 1873 was published, it was intended to transfer the medical services which were still imperial, to the provincial estimates, with a suitable addition to the provincial allotments. This has been found as yet impracticable, and the public expenditure on medical services in the civil department still appears partly in the imperial and partly in the provincial accounts.

Under the orders of the Secretary of State, an account of "Famine relief" has been temporarily opened in which will be recorded the net direct expenditure of the State for the relief of the distress arising from the famine in Behar and parts of Bengal.

The form of the accounts and estimates of receipts and disbursements (cash accounts) is assimilated to that in use for the accounts and estimates of revenue and expenditure, and more details are given than have been given heretofore.

Returns (A) of special loans to native states, corporations, and individuals, and (B) of the sinking funds for the redemption of some of these loans, have been published with the last three financial statements. Return A is now appended (No. 65) to the parliamentary accounts which are annually published, and return B will henceforward be appended to the same accounts. It is therefore unnecessary to publish these returns with the financial statement, and they are accordingly omitted. The gross amounts advanced on loan to native states, corporations, and individuals, and repaid by them during the year will be found separately stated in the cash acounts.

Much time and labour have been expended during the past two years upon the forms of the finance and revenue accounts presented to parliament, which were carefully elaborated by the Comptroller General, Mr. E. F. Harrison, during his absence in England. The general account of the revenue and expenditure and receipts and disbursements of the Government of India is now supported and elucidated by sixty-six subsidiary accounts and statements which are compiled, in the first instance, by the Comptroller General in India. It s believed that these accounts show the financial results of each year with fair completeness. They may be still improved from time to time, and the best form for some important statistics has yet to be settled; but the efforts already made for the improvement of the parliamentary accounts should not pass unnoticed.

ACCOUNTS OF 1872-73.

The accounts of the year 1872-73 were transmitted to the Secretary of State in Council on the

5th December 1873. According to the statement presented to the Legislative Council by the Hon'ble Sir Richard Temple on the 6th April 1872, it was estimated that the revenue of the year 1872-73 would be £48,771,000; that the ordinary expenditure would be £48,534,000; that the extraordinary expenditure would be £2,615,000; that the total expenditure, ordinary and extraordinary, would be £51,149,000; that excluding the extraordinary expenditure, there would be a surplus of £237,000, and that, including the extraordinary expenditure, there would be a deficit of £2,378,000.

On the 27th March 1873, the regular estimates were published, according to which it was expected that the revenue would be....£49,905,000
the ordinary expenditure £48,551,000
the extraordinary expenditure ....£ 2,307,000
the total expenditure £50,858,000
the ordinary surplus .....£ 1,354,000
and the deficit on the whole account£ 953,000

The actual accounts, of which an abstract is appended to this statement, show that the revenue was £50,220,360, being more than the budget estimate by £1,449,360 and than the regular estimate by £315,360; that the ordinary expenditure was £48,456,482, being less than the budget estimate by £77,518 and than the regular estimate by £94,518; that the extraordinary expenditure was £2,184,570, being less than the budget estimate by £430,430, and than the regular estimate by £122,430; that the total expenditure was £50,641,052, being less than the budget estimate by £507,948, and than the regular estimate by £216,948; that the surplus upon the ordinary account was £1,763,878, being more than the budget estimate by £1,526,878 and than the regular estimate by £409,878; and that the deficit upon the whole account was £420,692, being less than the budget estimate by £1,957,308 and than the regular estimate by £532,308.

The greater part of this very satisfactory improvement was foretold and explained in the statement dated the 27th March 1873. It is enough here to say that the net opium revenue exceeded the budget extimate by 1½ millions sterling (£1,493,423), which alone accounts for almost the whole improvement upon the ordinary account.

It appears now that even the regular estimates were not sufficiently favourable. The revenue under every head, except one (irrigation) is somewhat more than the regular estimate, and though the results on the expenditure side are not so uniformly favourable, there is a net improvement in the ordinary expenditure also of £94,518. The differences are, with the following exceptions, not important enough to need further detailed explanation.

The land revenue was larger than was to the last expected by £119,669. The improvement occurred in the Madras Presidency, which yielded the unprecedentedly large revenue of £4,693,469.

The assignments paid from the land revenue in Bombay exceeded the regular estimate by £35,000.

There was a saving of £37,300 in interest, owing to delay in administering to the estates of some wealthy fund-holders.

There was a saving also in the army expenditure on commissariat and ordnance, and an accidental over-estimate of the army expenditure from the home treasury of £80,000

Passing now to the estimates of 1873-74 and 1874-75, it will be convenient in the first place to review the financial position and prospects of both years, as they would have been but for the extraordinary expenditure entailed upon the Government by the drought of 1873 in Bengal.

This expenditure will then be separately described and its financial consequences explained.

It should be understood, then, that, for the present, the facts and figures now to be given will include only the indirect effects of the drought upon the revenue and expenditure which cannot conveniently be eliminated.

REGULAR ESTIMATES, 1873-74.

It was estimated in March last that the revenue of 1873-74 would be £48,286,000; that the ordinary expenditure would be £48,066,000; that the extraordinary expenditure would be £3,878,000; that the total expenditure would be £51,944,000; that the surplus on the ordinary account would be £220,000; and that the deficit upon the whole account would be £3,658,000. It is now estimated that the revenue has been £49,476,000, or more than the budget estimate by £1,190,000; that the ordinary expenditure has been £47,657,300, or less than the budget estimate by £408,700; that the extraordinary expenditure has been £3,541,000, or less than the budget estimate by £337,000; that the total expenditure, including extraordinary, has been £51,198,300, or less than the budget estimate by £745,700; that the surplus on the ordinary account has been £1,818,700, or more than the budget estimate by £1,598,700; and that the deficit upon the whole account has been £1,722,300, or less than the budget estimate by £1,935,700.

The chief improvement is once more in opium, which is now estimated to have yielded £941,000 more than was originally estimated, the revenue being £822,000 more and the expenditure £119,000 less than estimate. Of the improvement in the revenue, £303,300 is in Bengal opium, the average price obtained for the 42,750 chests sold having been Rs. 1,266, instead of Rs. 1,200, as estimated, and £518,700 is in the pass duty from Malwa opium, which has yielded the largest revenue yet obtained from this source in any year excepting 1862-63. The net opium revenue for 1873-74 was estimated at £5,385,000. The actual net revenue was £6,326,000, being considerably less than the net revenue of 1871-72 (£7,657,213), or 1872-73 (£6,870,423), or than the average of the past six years (£6,625,146).

The army is estimated to cost only £14,306,000 (being the smallest amount in any year since 1863-64) instead of £14,654,000 as originally expected. There is thus an improvement under this head of £348,000, which will be further explained hereafter.

The only other important improvement is in the guaranteed railway interest, the net State expenditure for which is now expected to be £224,000 less than was first estimated.

The gross earnings of the guaranted companies were estimated to be £7,161,800; they are now expected to be £7,290,000. The working expenses were estimated to be £4,261,800; they are now expected to be £4,190,000. The net traffic receipts to be appropriated towards paying the guaranteed interest were estimated to be £2,900,000; they are now expected to be £3,100,000. The guaranteed interest was estimated at £4,690,000; it is now expected to be £4,666,000. The net deficit chargeable to the Indian revenues was estimated to be £1,790,000; it is now expected to be £1,566,000.

The improvement is confined to the East Indian Railway (main line and Jubbulpore branch), and the Sindh Punjab and Delhi line. The other guaranteed railways have yielded, on the whole, rather less net revenue than was estimated.

The system of guaranteed lines is now nearly complete. Of 6,201 miles sanctioned, 5,490 miles were, on the 31st December 1873, open for public traffic; 56 miles have since been opened for traffic; 12 miles are closed; 392 miles are under construction; 133 miles are under survey; and 118 miles (on the Oudh and Rohilkhund Railway Company's system, between Buxar and Akbarpur), are in abeyance. There is also a survey in hand for a line to unite the Oudh and Rohilkhund Company's system with that of the Sindh Punjab and Delhi Company, at or about Saharanpur; but the question of extending the guarantee to this line is undecided, and it is not yet settled that the line is to be constructed at all.

The Oudh and Rohilkhund Railway is expected to be open throughout, by the middle of 1874, excepting three large bridges, which, it is hoped, will be completed by the middle of 1875. Meanwhile, the traffic will be worked over temporary bridges at Rajghat on the Ganges, and at Bareilly on the Ramganga, during the dry season.

In a few months, construction operations on the guaranteed railways will be confined almost exclusively to the Madras Presidency, where a connected system of nearly 600 miles on the metre (3 feet 3⅜ inches) gauge is in progress.

Excluding the section in abeyance, the ultimate total outlay on the guaranteed railways is estimated at 96 millions sterling, of which sum, 92 millions have been spent, leaving 4 millions to be spent by the end of 1877. The cost per mile will thus be £15,780, including a double track for about one-eighth of the whole distance.

The net charge to the State to the end of 1873 on account of land and supervision for these guaranteed lines (omitting loss by exchange which is largely nominal), has been nearly 4½ millions stering. If this 4½ millions be added to the capital provided by the companies, the total estimated cost of the railways is raised to 100½ millions sterling, or £16,520 per mile. Thus, the direct contributions of the State towards the cost of the guaranteed lines are estimated at about £700 per mile, besides interest on the capital during construction.

The mean mileage open during the year 1873 was 5,409 miles, compared with 5,140 miles in 1872, and the train mileage run for traffic purposes was 14,727,933 miles in 1873 against 14,189,657 miles in 1872.

The number of passengers increased from 19,829,000 to 21,817,000, (10 per cent.) and the receipts from passengers from £2,258,200 to £2,374,700, (5 per cent.) The increase in the passenger traffic occurred chiefly on the East Indian, Eastern Bengal, Oudh and Rohilkhund, Madras, Great Southern of India, and Bombay Baroda and Central India Railways. On the Great Southern of India Railway there was an exceptional festival traffic of about 300,000 passengers. The increase in the number of passengers on the Oudh and Rohilkhund Railway (650,000) was due to increased open mileage. On the Bombay Baroda and Central India Railway the increase (250,000 passengers), was also chiefly due to additional mileage.

The goods traffic increased from 3,400,000 tons to 4,000,000 tons, (17·65 per cent.), and the receipts from £4,250,000 to £4,640,000 (9·22 per cent.) This increase occurred chiefly on the East India, Eastern Bengal, and Sind Punjab and Delhi Railways. The falling off was largest on the Bombay Baroda and Central India Railway, where the tonnage booked was 87,000 tons less than in the preceding year owing to a decline in the cotton and sugar traffic. The decline in cotton was in some measure due to active sea competition. On the Great Indian Peninsula Railway, notwithstanding a decrease in quantity carried of 56,000 tons, the receipts increased by £27,800, from an improvement in cotton and linseed. The season is said to have been considered unpropitious for Hindoo marriages, and this is supposed to have affected the traffic in sugar on both lines.

The minor differences between the original and present estimates will now be noticed in order, beginning with the revenues.

Land revenue shows a decrease of £140,500. Of this, £102,000 is to be attributed to the failure of the rains in Upper India, which has caused the postponement of £72,000 of revenue in Bengal, and £30,000 in the North-Western Provinces, the eastern districts of which have suffered. There is a falling off of £26,000 in the Punjab, where an expected increase of revenue has been deferred, and of £89,300 in Oudh, in some districts of which province it has been found necessary to reduce the assessment temporarily. In Madras also there is a decrease of £43,300; the land revenue of Madras, being larger than that of any other province, is sensitive to any calamity of season, and the partial drought in the southern districts has caused this decrease. On the other hand, the Bombay land revenue shows an improvement of £50,500 and the Central Provinces yield an increase of £12,500. The Burmah land revenue also shows the large increase of £55,300.

This great branch of the revenue, though just now somewhat depressed, is yet considered to be in a healthy condition; much of the revenue which has not been realised in 1873-74 will be paid when prosperity returns, and is included in the estimates for 1874-75.

The increase of £46,300 under tributes is due to arrears having been paid up.

There is a net improvement of £45,400 in the revenue from forests, which is satisfactory.

Notwithstanding the scarcity, the net excise revenue shows an improvement of £65,000. There are increases of £11,900 in the Central Provinces, £22,800 in Burmah, £15,200 in Bengal, and £37,800 in Madras, and decreases of £4,700 in Oudh and £19,000 in the North-Western Provinces, where there is a debit of £10,000 for opium, belonging to an earlier year. It is remarkable that, notwithstanding the scarcity, Bengal should show no decrease, but even some increase under this head.

The net revenue remaining to be collected under assessed taxes proved to be £8,500 more than was expected.

In the customs' revenue there is a net decrease of £23,700. The large shipments of rice from Burmah to Bengal alone have involved the sacrifice of about £140,000 of export duty: but the crop has been so abundant that a decrease of only £43,800 of the Burmah customs' duty is expected in 1873-74, which will be nearly made up in the following year. In Bengal there has been a decrease of £93,400,—an indirect result, no doubt, of the scarcity. The Madras customs show an improvement of £46,900; and in Bombay the estimate has been exceeded by no less than £65,200. The customs' revenues do not, therefore, as a whole, show as much loss from the scarcity as might have been feared.

The aggregate value of the foreign trade of 1872-73 in merchandise and treasure together (excluding Government stores and treasure) was £91,531,103, *viz*, imports £35,029,654 and exports £56,501,449. This is a considerable decrease as compared with 1871-72, when the trade was valued at £106,991,608, *viz.*, imports £42,384,588 and exports £64,607,020. Nevertheless, the trade of 1872-73 in merchandise, excluding treasure, was of fair average value.

The falling-off in imports was chiefly in treasure, the net decrease in which, as compared with 1871-72, amounted to £7,164,447. This diminution occurred chiefly in the imports from the United Kingdom and from China. Cotton

iece-goods, which constitute the principal mport, decreased in value by about ½ a million sterling, while cotton twist and yarn increased by nearly ¼th of a million. So that, on the whole, the decrease in the value of this important trade was but slight.

For a few years past, the import of metals, especially of copper, has been in a depressed condition. This is believed to be due to the high prices which have prevailed in England. It may be hoped that, with reduced prices in England, the Indian metal trade will revive.

The chief decreases in the value of exports in 1872-73 below 1871-72 were cotton raw (£7,250,322), opium (£1,938,948), and seeds (£1,219,886). The diminished exportation of raw cotton was, doubtless, due to the competition of American cotton: that of opium was the result of a deficient poppy crop in Bengal. The decrease in seeds was also due to diminished production, the rape crop of 1872 having almost totally failed. Of raw cotton, only 494,214,447 lbs, valued at £14,022,108, were exported in 1872-73, as contrasted with 8 9,246,087lbs., valued at £21,272,430 in 1871-72. Of opium, 82,908 chests, valued at £11,426,280, were exported in 1872-73, as compared with 93,364 chests valued at £13,365,228 in the preceding year. The value of seeds exported in 1872-73 was £1,508,241, as compared with £2,728,127 in 1871-72. Of coffee, 41,462,705lbs., valued at £1,128,549, were exported in 1872 73, as compared with 56,363,838lbs. valued at £1,368,949 in 1871-72; but the export of coffee in 1872-73 exceeded the average of the five preceding years. On the other hand, the export of several important staples, namely, rice, raw jute and tea, largely increased. Of rice, 22,973,797 cwts., valued at £5,701,439, were exported in 1872-73, as compared with 16,990,890 cwts. valued at £4,446,588 in 1871-72. Of raw jute, 7,080,912 cwts., valued at £4,142,548, were exported in 1872 73, against 6,133,813 cwts. valued at £4,117,308 in 1871-72. Of tea, 17,789,911 lbs., valued at £1,577,691, were exported in 1872-73 against 17,187,328 lbs. valued at £1,454,985 in 1871-72. The exports in 1872-73 of the three last-named products were the highest on record. The export of indigo in 1872 73 (115,312 cwts.) was nearly the same in quantity as that of the preceding year (115,414 cwts.), but the declared value was lower. The exports of saltpetre were higher last year than they had been for several preceding years, and considerably exceed those of 1871-72, the figures being 518,982 cwts. in 1872-73, against 432,210 cwts. in 1871-72. The teak timber trade also exhibited considerable improvement in 1872-73.

From the returns of the first ten months of 1873-74, it may be anticipated that the total value of the trade of 1873 74 will be nearly the same as that of 1872-73. The total value of imports during the ten months is about the same as that of the corresponding period of 1872-73; for while the value of cotton goods shows an improvement of more than £780,000, treasure has decreased by a million sterling. Metals also show decrease. The total value of merchandise exported shows diminution, but this is fully accounted for by the large falling-off in the exports of rice. The export of rice to foreign countries during the ten months from April to January 1873-74 was less in quantity by 182,000 tons, and in value by nearly half a million sterling, than that of the corresponding period of 1872-73.

The export of seeds has largely recovered from the depression of 1872 73, the value for the ten months being more by £400,000, or 26 per cent. than that of the whole of 1872-73.

Tea has increased from 15,709,557 lbs. valued at £1,403,286 to 16,800,046 lbs. valued at £1,520,233. Coffee shows increase in quantity and in value; the figures are 26,112,009 lbs. valued at £857,738 in 1873-74, compared with 25,290,477 lbs. valued at £647,207 in 1872-73.

Jute raw shows decrease both in quantity and in value, the export being 5,222,423, cwts. valued at £2,879,512 in 1873-74, compared with 5,882,985 cwts., valued at £3,469,261 in 1872 73. As already stated, the export of jute raw in 1872-73 was the largest on record.

Raw cotton shows improvement in quantity, but a slight decrease in value, the export being 385,395 682 lbs. valued at £10,181,374 in 1873-74 against 359,698,873 lbs. valued at £10,334,493 in 1872 73.

The export duty on wheat was abolished on the 4th January 1873. The remission would appear to have given a remarkable stimulus to the trade. The export of wheat during the ten months from April 1873 to January of 1874 was 1,337,672 cwts., contrasted with 320,042 cwts. for the same period in 1872-73.

The salt revenue shows a gross improvement of £13,300. Till recently there was every probability of a much more substantial improvement; but the shortness of stocks in Calcutta and the diversion of capital and carriage in North-Western India from the salt trade to the grain trade has disappointed these expectations. As it is, the Bengal salt revenue shows a decrease of £29,000 and the inland salt revenue a net decrease of £29,700. Bombay, however, yields an improvement of £44,300 and Madras of £30,000.

The stamp revenue and the receipts under law and justice must be considered together, these heads being still somewhat connected. There is an increase of £101,600 in the net revenue from stamps, and a decrease of £22,500 under law and justice, leaving a net improvement of £79,100. Of this £39,200 is in Bengal, and the rest is generally distributed.

Interests shows a decrease of £11,500. There was an improvement of £52,000 in England, where £67,000 was obtained for the use of the balances in the hands of the Secretary of State, instead of £15,000 as estimated, the balances having been full and money dear: the Bank of England rate of discount was at one time (8th to 19th November) 9 per cent. In India there is a decrease of £63,500, chiefly owing to the operation of the new port trust Act in Bombay, under which the payment of interest on the capital debt of the trust is postponed till the 1st April. Consequently only £18,300 was received from the trust in 1873-74, instead of £69,600 as estimated.

The increase in the receipts in aid of superannuation, retired and compassionate allowances (£23,400) is owing to larger sums than were estimated having been brought to credit from the military and medical fuuds.

Of the improvement in gain by exchange (£69,900), £30,500 is owing to the improved railway receipts; the rest is from the adjustment of certain credits belonging to former years.

The excess miscellaneous receipts (£59,100) occur partly (£17,000) at the home treasury and partly from sundry adjustments in India.

The army receipts are larger by £90,000 than was expected. Of this improvement £14,000 is at the home treasury, the rest is chiefly due to some arrear credit adjustments in the Madras Presidency.

During the year 1873-74, the first section of the new state railways were completed. At the beginning of the year, with the exception of the Calcutta and South-Eastern, and Nalhati lines, only two short branches in Berar were open, although for the convenience of traders, salt was allowed to be carried over the railway from Delhi to Rewari while it was still incomplete and not formally opened for traffic. By degrees, however, the different sections of the railway that are nearest to the ports where English materials were landed were opened one after another in order to give to the country the benefit of railway communication as soon as possible. In all 168 miles were opened for traffic during the year.

The Government of India has fixed the yearly expenditure on the construction of State railways for the present at £3,000,000; in order to spend this amount economically, there ought to be about 1,500 miles of railway at all times in progress, of which 375 miles will be finished in each year. There are now 234½ miles of state railway open, 1,329 miles actually in progress and 281 miles under survey, or in a preliminary stage. Of the mileage in progress, some is in an advanced state, and more than the due 375 miles will, it is expected, be opened during 1874 75.

Of the traffic it is yet too early to speak with confidence. In the year 1873, 119,733 train miles were run, carrying 123,386 tons of goods and 641,558 passengers; Rs. 1,56,944 was received for freight of goods, and Rs. 1,62,623 for carriage of passengers. These figures are satisfactory, but the extent of the traffic can only be proved by time.

Including the purchase of the Calcutta and South-Eastern line, the total estimated capital expenditure on state railways to the end of 1873-74 is £5,672,211, and to the end of 1874-75 £8,790,261.

On the railway from Delhi to Rewari a lower scale of passenger fares has been introduced than has ever before been tried in India, or perhaps in any part of the world: from any station on the line to the next station, a passenger is carried for one anna, an average rate of about 1¼ pie per mile, or between 6 and 7 miles for a penny. That this rate will attract large numbers of travellers is already proved, and it will thus be of great service to the country; but whether it will cover the cost of carriage and yield a sufficient margin of profit, yet remains to be proved.

Besides the state railways which have been undertaken to extend at the charge of the imperial revenues, the systems constructed by companies working under a state guarantee, a small experimental line has been surveyed and begun under different auspices.

The wealthy trading town of Hatras lies six miles from the East Indian Railway; and, beyond it, at a distance of 23 miles, is Muttra, on the bank of the Jumna. To construct a very light single railway along these 29 miles will cost some 15 lakhs of rupees, and there seems to be no doubt that this outlay will be remunerative. The Government of the North-Western Provinces has accordingly set aside 10 lakhs from provincial revenues for the construction of this line, and the local public have been invited to subscribe 5 lakhs, on which 4 per cent. interest will be paid from provincial revenues with a share of any surplus profits. The railway is to be managed by a board composed of Government and native directors. If this interesting experiment succeeds, the system may be tried in other parts of India.

The revenue of 1873-74 is now expected to exceed the original estimate by £1,190,000. Of the twenty-two heads into which the revenues are divided in the accounts, there is improvement in seventeen and falling-off in only five. It may safely be said that, but for the calamitous season in Bengal, at least two of these five also would have shown improvement. In short, the revenues are in a satisfactory condition.

The expenditure now expected in 1873-74 upon the various accounts will now be reviewed.

The increase as compared with the budget estimate, of £16,900 in the charge for interest on the public debt is owing to the re-issue of certain securities held as a temporary investment since the beginning of 1872, to which further reference will be hereafter made. The difference between the price paid for these securities and the price at which they were resold, has been written off under interest partly in 1872-73 and partly in 1873-74.

The decrease of £24,600 under refunds is accidental, the charge now expected under this head being the smallest known for many years.

The increase of £24,200 under land revenue is generally distributed: the grants were apparently not quite enough for the service of the State in this important department: settlements are progressing in many provinces.

The saving in stamps (£32,800) is chiefly owing to less having been spent in England for stores.

The mints are expected to show a deficit of only £9,000 instead of £23,000 as estimated. This improvement (£14,000) is due to the importation of silver bullion, which began in December and is still continuing. Till the end of November, the mints were either standing idle or coining bullion received last year; from the 1st April to the 30th November bullion worth only £280,137 was received, and silver coin worth only £961,315 manufactured. But the mints have since been busily employed, and the close of the year found them in full activity. The whole amount of silver bullion received at the mints during 1873-74 was £2,705,147, of which £1,699,307 was received at Bombay and £1,005,840 in Calcutta. The value of the silver coinage executed was £2,370,007, of which £1,579,097 was coined at Bombay, and £790,910 at Calcutta. It seems probable, that in future more bullion will be brought to the Bombay mint than to Calcutta.

The telegraphs show an increase (£19,000) of revenue, and a decrease (£30,800) of expenditure. Of the improvement in revenue £15,900 is from the Indo-European telegraph, and £3,100 from the Indian telegraphs. Of the decrease of charge £11,500 occurs in the Indian telegraphs, materials paid for in previous years having been used in 1873-74 and £19,300 in the Indo-European telegraph. The financial prospects of the Indian lines are not altogether encouraging. The excess charge on the Indian lines in 1873-74, including capital outlay on new works, is £144,780; and on the Indo European line £12,400. Comparing the working expenses with the receipts, there is a deficit of £84,030 on the Indian lines and of £8,860 on the Indo-European. The remaining excess of expenditure over receipts (£18,000) is for the interest guaranteed on the capital of the Red Sea and Indian telegraph which must, under Act 24 Vic. Cap. 4 continue till A. D. 1908.

The total outlay of State capital on telegraphs to the end of 1873-74 is estimated to be on the Indian telegraph lines £2,730,500, and on the Indo-European line £1,156,378.

The decrease under administration (£25,900) is owing to the purchase of some stationery in England having been postponed till 1874 75.

The net cost of the post office to the imperial revenue is now estimated at £88,000, instead of the budget estimate of £101,000. Besides £88,000 from the imperial revenues, £25,178 is estimated to be spent upon postal services from provincial, and £49,495 from local revenues, making the total net expenditure £162,673.

The excess expenditure under minor departments, £9,200 is due to activity in the topographical survey department, especially on the eastern frontier, and to the cost of representing

India in the Vienna Exhibition. A small sum of £4,300 has also been spent in beginning a system of immigration from Bengal into British Burmah. A maximum sum of £50,000, to be spent as it is required, has been granted for this scheme.

The saving of £47,400 in the department of law and justice is partly nominal, certain services having been transferred to the provincial revenues with a corresponding increase of allotments.

The marine department shows a gross improvement of £139,800, of which £49,000 is nominal, the pensions to the retired officers of the Indian Navy in England having been transferred to the head of superannuation allowances. Of the real improvement (£90,800) £27,400 (net) is in receipts at the Bombay dockyard for work done for the Royal Navy, £10,200 is from the sale of part of the Punjab flotilla, and the rest is in the expenditure from the home treasury for stores.

The ecclesiastical expenditure is expected to be £159,600 in the civil department and £23,200 in the military department, total £182,800, which is £4,200 more than was granted.

The medical services are now set down at £186,900 from imperial funds in the civil department; the expenditure in the military department on medical services, including stores, but not including the pay of regimental medical officers, is estimated at £474 850; and that from provincial revenues at £391,159, making a total expenditure on medical services of £1,052 909, besides an expenditure of £110,073 from local revenues, and besides the pay of regimental medical officers.

There is always some uncertainty about the estimates for political agencies and allowances and assignments: taken together they show a decrease as compared with the budget estimates of £18,400.

The increase of £115,000 for civil furlough allowances is nominal. Hitherto, the furlough allowances of military officers in civil employ have been charged under the army. They are henceforth to be charged to this head.

Notwithstanding the transfer of £49,000 from marine, the net charge for pensions is now expected to be only £10,300 more than was estimated. The saving is in the donation to the Bengal civil service annuity fund, which was largely over-estimated.

Loss by exchange is entered at £135,700 more than was estimated. It was expected that bills drawn by the Secretary of State for Rs. 14,35,00,000 would be paid during 1873-74, the sum of £13,500,000 being thereby raised for the supply of the home treasury: the estimated rate of exchange was 1*s.* 10·58*d.*, and the sum of Rs. 85,00,000 was accordingly provided for the necessary adjustment under loss by exchange. It is now estimated that bills for Rs. 14,26,64,000 were paid in 1873-74, yielding £13,280,700 in England. The adjusting entry must thus be £985,700; the actual rate of exchange being 1*s.* 10·34*d.*

The lowest rate obtained for the Secretary of State's bills during the year was 1s. 9⅝d. (on the 3rd December), and at one time it appeared likely that there would be a still further fall; but the subsequent demand for silver caused a reaction, and the rate has since been higher. The highest rate obtained was 1s. 11¼d. (on the 21st January).

The exchanges between India and Europe have been much disturbed during the year by the measures in progress for the demonetisation of silver coin in Germany, valued at from £40,000,000 to £50,000,000. The general tendency in Europe and America is to prefer gold to silver as the standard of value: there seems therefore but little prospect of much of this silver being absorbed in Europe; indeed, the probability rather seems to be that Europe will, by the substitution of gold for silver, throw still more silver out of circulation. France and her monetary allies (Italy, Belgium and Switzerland) are set upon limiting their silver coinage, and have actually limited it to 5½ millions sterling in all in 1874. The East alone appears likely to continue for the present to absorb silver. The lowest quoted price of silver in London this year was 57⅞*d.* an ounce (on the 24th November): the demand for India has since caused some recovery, and the present price is nominally 59¼*d.*

The increase under provincial allotments (£102,500) is partly for certain special grants-in-aid made to the Provincial Governments, partly on account of additions to the assignments for charges not fully provided for, and partly for services newly transferred.

For the expenditure of £3,920,000 shown under famine relief, no provision was made in the estimates. Remarks upon this expenditure will be found further on.

Apart from the expenditure for famine relief, the total estimated civil expenditure, which now appears to be £44,300 more than the original estimate, would, but for the transfer of the charge for absentee allowances from the army to the civil department, have shown a small saving of £70,700.

The army shows a decrease of £258,000 of which £160,000 is nominal, being due to the transfer from this account of the charge for furlough allowances to military officers employed in the civil departments and in the public works department. The rest is chiefly owing to the postponement to 1874-75 of the purchase of stores at home.

The sum of £2,382,000 has been spent upon public works from the ordinary imperial revenues, being in excess of the grant by £28,000. That there is any excess on this account is due to the transfer from the army of £47,000 for furlough allowances to military officers in the employ of the public works department. The expenditure is thus divided: military works £1,146,700; other services, including civil buildings and miscellaneous works, £300,000; agricultural works, including embankments and irrigation works, £826,000; the Warora colliery £22,300; Cooper's Hill college £40,000; furlough allowances, £47,000.

Besides this sum of £2,382,000 expended directly from imperial funds, £1,870,950 has been spent upon public works from provincial revenues, making £4,252 950 in all, besides the expenditure (£2,125,956) from local revenues. Thus the grand total expenditure on public works from ordinary revenues and receipts is £6,378,906.

Of the extraordinary expenditure (£3 541,000) £2,380,000 was spent upon state railways and the remainder (£1,161,000) upon canals.

BUDGET ESTIMATES, 1874-75.

It is estimated that in 1874-75 the revenue will be £48,984,000, being less than the regular esmate, 1873-74, by £492,000; that the ordinary expenditure will be £47,792,000, being more than the regular estimate, 1873-74, by £134,700; that the extraordinary expenditure will be £4,563,000, being more than the regular estimate, 1873 74, by £1,022,000; that the total expenditure will be £52,355,000, or more than the regular estimate of 1873 74 by £1,156,700; that there will be a surplus on the ordinary account of £1,192,000, or less than in 1873-74 by £626,700; and that there will be a deficit on the whole account of £3,371,000 or more than in 1873-74 by £1,648,700.

The land revenue shows an improvement of £364,500, of which £81,000 is from the revision of settlements in the North-Western Provinces and the Punjab. £41,000 is owing to the same cause in Bombay. £73,300 is in Madras, where the revenue in 1873-74 was abnormally low; and the rest is on account of the suspension of revenue 1873 74 which will be collected in 1874 75. The Oudh land revenue is estimated at £100,000 less than in the budget estimate, 1873 74: as already explained, it has been found necessary to give time in some districts of this province before the terms of the recent settlement are fully exacted.

The decrease of £42,300 under tributes is nominal, the revenue having been accidentally swollen by some arrear payments in 1873-74.

The net revenue from forests is estimated at £163,000, being almost the same as in the budget estimate of 1873-74 (£164,000). There would have been improvement; but it is necessary to spend money on the reboisement of Ajmir, which is much needed, and upon certain reproductive operations in the Bombay Presidency, where a considerable net forest revenue (£49,600 in 1873-74) is obtained. The net revenue of 1873-74 is expected to be £209,400; but this amount is exceptional.

The usual increase is not estimated under excise, the circumstances of the year being too unpromising.

The head of assessed taxes disappears from the estimates.

The increase of £111,700 under customs is owing to the expected recovery in Bengal and Burmah of this head of revenue from the depression of 1873-74. The purchase in Burmah of rice for Bengal has caused some postponement of the export of rice to Europe from 1873-4 to 1874 75, and much of the duty that would, under ordinary circumstances, have been realised in that province in 1873-74, may be expected to swell the revenue of 1874-75. The exportation of rice from Burmah increases continually: the crop reaped at the end of 1873 is estimated to have yielded about 800,000 tons for export.

The estimate of salt revenue is more moderate than would at first sight appear. As already stated, the revenue of 1873 74 was, till quite lately, expected to be considerably more than is now estimated: one of the indirect consequences of the scarcity is believed to have been a transfer to 1874 75 of some of the salt revenue which would naturally have been collected in 1873-74. In truth, an allowance of £150,000 has been made for loss of salt revenue in 1874-75 on account of the scarcity, and from the removal of the southern preventive line in the Central Provinces.

Under opium a net revenue of 5½ millions sterling is estimated as follows:—

It is hoped that 45,000 chests of Bengal opium will be sold for exportation. Of this quantity there are now in store 34,544 chests—enough to supply the 3,750 chests already advertised for sale each month during the remainder of the calendar year 1874, and to leave 794 chests over for 1875. Deducting failures, an area of 456,575 acres has been actually cultivated with poppy in Bengal this year. It cannot perhaps be confidently expected that the average produce per acre will be as large as if the seasons had been normal; but, still, the prospects are decidedly favourable, and there seems no reason to fear that there will not be 45,000 chests of Bengal opium available for sale in 1875. At the same time the Government cannot, until the harvest is actually gathered and the manufacture completed, pledge itself to bring forward so much.

The Governor-General in Council has, however, already announced that, however large the crop may be, *no more* than 45,000 chests (including the 794 chests of the crop of 1873 already in store) of Bengal opium will be sold in 1875. Should any excess be obtained from the harvest of 1874, it will be reserved for sale in the calendar year 1876.

The average rate obtained for a chest of opium at the first sale of 1874-75 was only Rs. 1,132. Nevertheless the rate assumed in the estimate for 1874-75 is Rs. 1,125, it being hoped that the present depression is temporary. With due addition for the cost price of the opium consumed in India, which is recovered through the excise department, the gross revenue expected from Bengal opium in 1874-75 is £5,215,000. The duty on Malwa opium is estimated to yield £2,400,000: the prospects of the crop in Western India are reported to be good, and the trade is said to be thriving. Thus the gross revenue expected from opium is £7,615,000.

The sum of £2,115,000 is provided for expenditure, as in 1873-74. The expenditure of late has been rather less than this; but then there have been successive short crops in Bengal, where almost the whole outlay is incurred.

The subjoined table shows that the estimate now made compares fairly with the estimates of recent years, and that it is for a smaller net revenue than has been recently obtained. At the same time, the figures show that this branch of the revenue is subject to very large fluctuations: the highest net revenue obtained in any of the past six years (1871-72) exceeds the lowest (1870-71) by no less than £1,626,179:—

Years.	Estimated gross revenue	Actual gross revenue	Actual better or worse (—) than estimate	Estimated charges.	Actual charges.
	£	£	£	£	£
1868-69 ...	8,385,800	8,453,365	67,565	1,907,780	1,720,111
1869-70 ...	8,286,540	7 951,557	—334,983	1,724,339	1,820,683
1870-71 ...	6,922,281	8,045,459	1,123,178	2,013,110	2,014,425
1871-72 ...	8,038,500	9 254,859	1,215,359	2,102,900	1,596,646
1872-73 ...	7,700,000	8,684,691	984,691	2 323,000	1,814,268
1873-74 ...	7,500,000	8,322,000	822,000	2,115,000	1,995,000
1874-75 ...	7,615,000	...	...	2,115,000	...

Years.	Actual better or worse (—) than estimate.	Estimated net revenue	Actual net revenue.	Actual better or worse (—) than estimate.
	£	£	£	£
1868-69	187,669	6,478,020	6 733,254	255 234
1869-70	— 96,353	6,262 210	6,130 874	—431,336
1870 71	— 1,315	4,9 9 171	6,031,034	1,1 7,863
1871-72	506 254	5 935,600	7,6 7,213	1,721,613
187 -73	508,732	5,377,000	6,870,423	1,493,423
1873-74	119,000	5,385,000	6,32 ,000	941,000
1874-75	...	5,500,000	...	...

The net stamp revenue shows a small decrease, the improvement in the gross revenue being more than balanced by an increase in the demand for stores from England. Moreover, it is expected that some commission must be allowed for the retail of court fee labels at the courts: the establishments cannot manage to perform the duty without payment, as was hoped. Again, taking the gross revenue from stamps with that from law and justice, it will be found that the apparent improvement in the stamp revenue is more than balanced by the loss of receipts under law and justice. The gross improvement in stamps is, in short, due only to a transfer from law and justice by the extended use of court fee labels. It may be mentioned here that anxiety has been expressed during the past year lest the substitution of labels for impressed paper should facilitate frauds dangerous to the revenue. Much attention has been and is being given to the subject, and it is hoped that the difficulty will be overcome without a reversion to the cumbrous and costly expedient of impressed paper.

There is little change under interest: the large receipts at the home treasury in 1873-74

are not indeed estimated to recur; but neither will the short payments by the Bombay port trust be repeated, though a full year's interest on the capital lent to the trust is not to be expected till 1875-76 at the earliest.

The decrease under receipts in aid of superannuation, retired and compassionate allowances (£6,400) is mainly on account of the exhaustion of the Bengal military fund. This item is chiefly composed of subscriptions to the several military and medical funds which were taken over by the Government in 1857-58, and of transfers from the capital at credit of these funds upon the Government books. The subscriptions to the funds are estimated in 1873-74 at £302,658 and in 1874-75 at £305,808: the pensions, which are chiefly paid in England, are estimated at £662,775 in 1873-74 and £663,777 in 1874-75.

According to the arrangement made when the funds were taken over, the difference between the subscriptions received and pensions paid is transferred annually to revenue from the capital at credit of the funds upon the Government books. The amount thus credited in 1873-74 is £362,919; the equation is however prepared separately for each of the seven funds affected, and the remaining capital of one of them (the Bengal military fund) will not suffice to supply in 1874-75 the full amount of the difference between the subscriptions to this fund and the pensions payable from it: hence the amount credited in 1874-75 will be only £350,807.

The total capital surrendered to the Government in 1866-7-8 was £4,295,590, of which £1,765,256 was credited to the end of 1872-73, and £713,726 will probably be credited for the years 1873-74 and 1874-75. The balances estimated to remain at credit on the 1st April 1875 are as follow:—

	£
Bengal.	
Military fund	Exhausted.
Military orphan fund	354,076
Medical retiring fund	150,787
Madras.	
Military fund	551,311
Medical fund	363,708
Bombay.	
Military fund	314,208
Medical fund	82,518
Total	1,816,608

There is a falling-off in gain by exchange of £54,800, which is partly nominal, the receipts in 1873-74 having been swollen by an arrear adjustment, but chiefly real (£33,000), owing to the expectation that more capital will be spent on the guaranteed railways in 1874-75 than in 1873-74.

There is a decrease of £70,200 under miscellaneous, as some extraordinary receipts expected in 1873-73 will not recur.

The gross irrigation revenue is expected to be £491,000, or £26,000 more than in 1873-74. The revenue shown under this head is almost all collected in the Punjab, the North-Western Provinces, and the Lower Provinces of Bengal, the revenue derived from irrigation elsewhere being generally incorporated in the land revenue. Provision is made for the working expenses (estimated at £293,686) of the canals from which this revenue is derived in the grant for public works ordinary.

The Capital expended on irrigation works in the Bengal Presidency to the end of 1873-74 is returned in the department of public works at £8,658,000, of which £7,416,000 has been expended on canals actually open and at work. The principal canals upon which this money has been spent are as follow:—

	To end of 1873-74. £
Ganges	2,656,449
Bari Doab	1,370,507
Orissa Canals, Mahanadi Series	1,215,464
Midnapore, including Tidal Canal	764,578
Agra	567,250
Western Jumna	329,203
Eastern Jumna	206,856

The gross direct revenue from the canals upon which this capital has been spent is estimated for 1874-75 at £473,400, the working expenses at £293,686, and the net direct revenue at £179,714, being 2·42 per cent. upon the capital. If the sum of £138,437, increased land revenue attributed to these canals, be added, the net return is £318,151, or a fraction over 4·25 per cent on the capital. The Agra Canal is, however, only just opened, and the Orissa and Midnapore Canals earn as yet very little. The most profitable canals are the Eastern and Western Jumna Canals, which are estimated to yield 22·75 and 31·3 per cent. respectively. The Ganges Canal pays 4·8 per cent.; the Bari Doab 4·3 per cent.

The army receipts are estimated at £890,000, being less than the receipts of 1873-74, as now estimated, by £70,000. The receipts of 1873-74 were abnormally large, owing to arrear adjustments in the Madras Presidency.

The state railways show an increase of £55,000, against which must be set an increased expenditure of £49,000. The earnings are expected nearly to equal the working expenses. Hereafter it may be hoped that the earnings will exceed the outgoings, and that by degrees the net earnings will at least cover the interest on the capital expended on the railways open for traffic.

Thus the revenue is estimated to exceed the budget estimate 1873-74 by £698,000, but to be less than the regular estimate, 1873-74, by £492,000, and, apart from opium, to exceed that estimate by only £215,000.

Apart from the ordinary revenue of the year, it is likely that there will eventually be an extraordinary credit of £3,076,000 from the capital of the civil service annuity funds. This credit will not supply ways and means for meeting present expenditure, and has, therefore, not been shown as an estimated receipt: it will be recorded in its proper place in the accounts.

It seems necessary to say a few words in explanation of the transaction which leads to this credit. The funds from which the annuities of the members of the covenanted civil service have hitherto been paid have been provided by the deduction of four per cent. from the allowances of each officer. The Government allowed upon the accumulations thus formed a highly privileged rate of interest, which was charged as interest on service funds, and moreover supplemented the funds by donations, which varied in amount according to the requirements of the funds: these donations were charged under superannuation and other allowances. It was arranged two years ago that this somewhat complex arrangement should cease, the State henceforth undertaking to discharge the annuities of all the members of the covenanted service, and paying their salaries net after deduction of the four per cent. which is estimated to produce in 1874-75 £58,000. A bill has now been introduced into Parliament to legalise this measure, which has received the cordial assent of all but a very small minority of the officers of the covenanted civil service. This measure will not in any way affect the capital or constitution of the several civil funds for securing pensions to the widows and orphans of members of the covenanted civil service, which funds are quite distinst from the annuity funds.

Now as to the grants made for expenditure in 1874-75:—

For interest on funded and unfunded debt, £123,900 less is provided than the present estimate for 1873-74.

The capital debt of India is now £116,143,224, bearing interest amounting to £5,223,999, as follows:—

Rate of Interest per cent.	Capital: In Rupees.	Capital: In Sterling.	Total.	Interest.
	£	£	£	£
5½ Capital stock, E. I. Company.	.....	12,000,000*	12,000,000	630,000
5½	10,199,770	.....	10,199,770	560,987
5	1,095,900	17,200,000	18,295,900	914,795
4½	15,777,480	.....	15,777,480	709,987
4	37,843,554	21,791,700	59,635,254	2,385,410
3½	65,200	.....	65,200	22,820
Nil	1,69,620	.....	169,620	*Nil.*
Total..	65,151,524	50,991,700	116,143 224	5,223,999

By Act 3 and 4 William IV, cap. 85. sec. 12, provision was made for the redemption on the 30th April 1874 of the capital stock of the East India Company by the payment of £200 for each £100* of the stock, and under sec. 14 of the same statute £2,000,000 (being a portion of the value of the commercial assets) was paid in 1834 by the East India Company to the commissioners for the reduction of the national debt to form a sinking fund, which it was calculated would amount to the required sum of £12,000,000 on the 30th April 1874. The calculation was, however, erroneous: on the 30th March 1873 the sinking fund amounted to only £7,876,439, 3 per cent. stock, and by the 30th April the market value of the sinking fund can hardly exceed 7½ millions sterling, so that 4½ millions sterling must be borrowed to complete the 12 millions.

On the 3rd January 1874, the Secretary of State in Council gave due notice of the redemption of the stock and offered certain terms to the proprietors. The ultimate effect to the measure will be the reduction of the capital of the debt of India by about 7½ millions sterling and of the interest upon it by £450,000. The whole saving will not, however, accrue in 1874-75; for dividends amounting to £198,484 must be paid in that year to the proprietors of the East India stock as heretofore for 3 months and 25 days. With the addition of £90,000 for half a year's interest on 4½ millions sterling at 4 per cent., the whole sum payable in respect to the stock in 1874-75 will be £288,484, being a saving of £341,516: a further saving of £108,484 will accrue in 1875-76. That the whole of the saving in 1874-75 does not appear upon the estimates, is due to the contemplated loan operations of the year which will cause an increase of more than £200,000 under this head.

The decrease of £178,100 under interest on service funds and other accounts is owing to the surrender of the civil service annuity funds to the Government, the effect and object of which has been already explained.

Refunds show a decrease of £14,400: it will be very satisfactory if this grant should suffice; its moderate amount is justified by the local estimates and by the tendency of this charge to decrease of late years.

Under land revenue £36,000 is granted more than in 1873-74, and £11,800 more than is now expected to be spent in 1873-74. This excess is provided for some important settlements in Bengal and for an increase to the staff in British Burmah which the growth of the province demands. There is moreover a saving of £17,000 under this head on account of the deduction of four per cent. from the allowances of the covenanted civil service, which has hitherto been credited to the annuity funds; so that the real increase compared with the grant for 1873-74 is £53,000 and compared with the regular estimate 1873-74, £28,800.

The decrease of £6,100 under excise is apparent only, an arrear charge of £10,000 having swollen the expenditure in the North-Western Provinces in 1873-74.

An increase of £16,300 in the salt department is for working the wire tramway to the mines in the Punjab, for a partial re-alignment of the preventive line in the North-Western Provinces, and for the development of the manufacture and distribution in Bombay; all this expenditure is highly reproductive.

Under stamps £29,800 more is wanted in 1874-75 than in 1873-74 chiefly for stores from England.

The mints are expected to cost net £35,000 more than in 1873-74, it being necessary to recruit the stock of copper coin: the outlay will not be completely recouped till 1875-76. The mints are now in full work, and the influx of silver bullion is not over: there is reason to expect that it may continue for some time, there being an evident scarcity of silver coin. At the same time prudence is called for in these estimates.

The net increase of charge under the post office, £30,000, is only apparent, the net charge for 1873-74 having been accidentally reduced below the usual amount. The net imperial grant for the post office is £118,000: the provincial grants for postal services amount to £24,433 and the grants from local revenues to £51,196; total £193,629.

For telegraphs the sum of £450,000 is provided as in 1873-74, while an increase of £8,000 of revenue is estimated chiefly from the Indo-European line. The expenditure on the Indo-European line is expected to be less than in 1873-74 by £8,400; but a corresponding increase is granted for the Indian lines. The net cost of the Indian lines in 1874-75 is estimated to be £184,000, or £4,000 more than in 1873-74. The net cost of the Indo-European line is estimated to be £20,000, or £10,000 less than in 1873-74; this is satisfactory,

The total revenues of the telegraphs are expected to amount to £252,000, and the total expenditure to £456,000, leaving a net expenditure of £204,000. Of this net expenditure £76,000 is for construction and £122,000 is for the excess of working expenses over receipts. The remaining £6,000 is for famine relief operations, and will be charged under the head of famine relief. Of the deficiency of revenue £95,000 occurs in the Indian telegraphs, and £9,000 on the Indo-European line, and £18,000 for the interest on the Red Sea line. Of the capital outlay £9,000 is for substituting iron for wooden posts on the Persian line, and the rest is for various lines in India. £27,000 is to be expended on the State railway lines (chiefly the Wardah Valley, the Rajputana and the Indus Valley Railways) £13,000 is for new lines, one of which is from Rawul Pindi Banu (the grant for which is £11,000)—and the balance is for insulation of existing lines, additional wires, and reconstruction of old lines.

Under administration the sum of £11,000 is provided for the cost of creating the new province of Assam, and £42,000 more than in 1873-74 is wanted for stationary. On the other hand there will be a saving in consequence of the resolution of the Governor-General in Council that the head-quarters of the Government of India shall remain in Calcutta throughout 1374-75; the sum of £13,000 is also deducted on account of the transfer to Government of the

* The nominal capital of the stock is £6,000,000 and the nominal rate of interest 10½.

annuity fund as explained under land revenue; and there is a substantial saving in printing. The net result is a small saving of £1,100.

There is a small increase of £1,800 in the grant for minor departments, the increased provision made for the Burmah immigration fund (£20,000), absorbing the saving from the conclusion of the census and other causes.

There is an increase of £44,400 under law and justice for the improvement of the administration of the department in the Punjab and in British Burmah, set off by a decrease of £28,000 on the annuity fund account. Compared with the grant for 1873-74, the provision made is moderate; but some expenditure has been transferred, as already explained, to the provincial estimates.

The net marine charge is increased by £64,800, there having been special receipts in 1873-74. The estimate under this head is normal.

The grants for ecclesiastical services are £159,000 in the Civil Department, and £23,337 in the Military Department: total £182,337, or nearly the same as was spent in 1873-74.

For medical services the sum of £187,000 is granted. Adding £473,645 included in the grant for the army (stores and services) and £389,979 granted from provincial funds, the total grant from the revenues for medical services in 1874 75 is £1,050,624 besides £127,522 from local revenues, and besides the pay of regimental medical officers. These figures are substantially the same as in 1873 74.

The grants for political agencies and allowances and assignments taken together show a net increase of £24,400.

Superannuation allowances show a gross increase of £260,700, of which £208,800 is owing to the annuities to covenanted civil servants being now paid directly by the State. This excess with the loss under gain by exchange (£5,400) is more than covered by the decrease under interest on service funds (£192,600) and under the several service heads of land revenue (£17,000), administration (£13,000), and law and justice (£28,000). It must not, however, be supposed that the State will gain permanently by the surrender of the annuity funds; for the charge for the annuities of members of the covenanted civil service is very far from having reached its maximum.

The sum provided for the adjusting entry under loss by exchange is £746,000. It is estimated that the Secretary of State will raise by bills £10,000,000, and that his bills will sell at a fraction worse than 1s. 10$\frac{3}{8}$d. the rupee. The estimate under this head has usually been too sanguine; but, in consequence of the loan operations in prospect, it seems reasonable to expect a rather better exchange this year. But for the proposed loan operations the Secretary of State must have raised £15,000,000 by bills. The exchange upon such a large amount could hardly have been better than 1s. 10d. the rupee. The adjusting entry under this head must therefore have been £1,364,000. So that the grants from the revenues for the service of the year are less by £618,000 than they must have been if no money were to be borrowed in England.

The decrease of £41,500 in the provincial allotments is owing to a special grant of £10,000 having been made in 1873-74 for the completion of certain salt buildings in Bombay, to a grant of £20,000 in 1873-74 in aid of the provincial revenues of British Burmah, and to some other special grants in that year.

The army expenditure is estimated at £15,387,000, being less than the amount granted for 1873-74 by £137,000, and more than the expenditure in 1873-74 as now estimated by £121,000. The decrease is the net result of the following circumstances:—

No reduction is henceforth to be made from the pay of British soldier for bread and meat rations, and a uniform deduction of nine pies a day is to be made on account of groceries. The effect of this measure is to increase the cost of the British army in India by £70,000. Other items of increase are as follows:—Higher rates of pay to a larger complement of British medical officers, £35,000: increased establishments and allowances for garrison instruction and musketry inspection, £20,000: revised scale of pay and allowance to the educational establishments of the British and Native forces, £6,000: band allowance to regiments of British cavalry and infantry, £5,000: extended operations for the capture of elephants and increased purchases of live-stock in the Bengal and Madras Presidencies, £25,000: high prices owing to the scarcity, £25,000: purchase of remounts in the Bengal and Madras Presidencies, £11,000: increased capitation and other charges on acconnt of volunteer corps in Bengal, £4,000: overland troop transport service and passage of officers to England, £60,000.

On the other hand, there are decreases as follows:—Curtailment in reliefs and movements of troops in the country during 1874 75, ordered on account of the financial pressure arising from the scarcity, £62,000: suspension of camps of exercise, owing to the same cause, £40,000: compensation for difference in value between cloth and serge clothing not being payable in 1874-75 in the Madras and Bombay Presidencies, £20,000 diminished number of officers on general duty in India, £28,000: reductions in the Judge Advocate General's Department in Bengal, £4,000: other miscellaneous items, £100,000. There is a decrease in the home charges of £40,000 for effective service on account of British regiments serving in India. There is, moreover, a nominal decrease of £160,000 owing to the transfer of the charge for the furlough allowance of officers employed in the civil departments, including the public works department, to the estimates of those departments.

The net expenditure on the army in 1874-75 is estimated at only £14,497,000. This is the smallest grant made for the army since 1863-64. The highest net expenditure of the last ten years was £16,038,386 in 1865-66, and even since 1869 70 the net cost of the army has been actually reduced by more than $\frac{3}{4}$ths of a million sterling.

The military force of India in the year 1873 74 was as follow:—6,162 British officers, 60,244 British non-commissioned officers and soldiers, 2,864 volunteers, 123,470 native commissioned and non commissioned officers and soldiers, 13,238 horses, and 394 field guns.

For 1874-75 the force is estimated as follows:—6,086 British officers, 60,227 British non-commissioned officers and soldiers, 3,804 volunteers, 123,474 native commissioned and non-commissioned officers and soldiers, 13,238 horses, and 394 field guns.

The decrease in the number of British officers is due to retirements, deaths, &c., among the officers of the Indian Staff Corps, and of the general lists; that in the number of British non-commissioned officers and soldiers is due to casualties in the invalid and veteran establishments in Bengal and Madras. The increase in the strength of the volunteers is owing to additions to several of the existing corps and to the formation of new corps at Darjeeling and in South Behar.

The grant for public works ordinary is £2,505,000, being £151,000 more than the grant for 1873-74. Of the excess £47,000 is nominal, being the charge for furlough allowances to officers serving in the public works department; this charge has hitherto appeared partly under the army and partly under the head of civil furlough allowances. In some particulars the expenditure will be less than in 1873-74. The chief real excess is under the head of agricultural: £100,000 has been granted in excess of the grant for 1873-74 for the construction of new agricultural works, chiefly embankments and canals, and £25,000 for repairs: altogether the grant for agricultural works (£906,200) exceeds the grant made for 1873-74 by £136,600. Recent experience has brought out prominently the importance of maintaining the irrigation works of each province in complete efficiency; it has long been felt difficult to do this without increasing the grant for public works ordinary.

The grant for military works is £1,218,800 as compared with £1,230,000 in 1873 74: of this £593,322 is for original military works, of which £417,212 is to be spent upon the barracks, raising the total sum spent on the barrack scheme to the end of 1874 75 to £7,852,367. The rest (£625,478,) of the grant for military works, is for repairs, establishments, and for the barrack department.

The remainder (380,000) of the grant is for civil buildings and communications, and miscellaneous public improvements in India, for the civil engineering college in England, for furlough allowances, &c.

If the sum estimated to be spent from provincial revenues in 1874-75 (£1,621,326), be added, the whole grant from the ordinary revenues for public works in 1874-75 is £4,126,326. This is besides £1,643,565 estimated to be spent on public works from local revenues. Thus the grand total estimated ordinary expenditure on public works in 1874-75 is £5,769,891, or £609,025 less than in 1873-74, the provincial and local expenditure of which year includes a considerable sum for relief works.

The saving of £46,000 under land and supervision for guaranteed railways, is due to a special charge £66,000 in 1873-74 for the carriage of surplus material belonging to the Great Southern of India line, bought for the Nizam's State Railway, which it was deemed expedient for the Government to bear.

The gross earnings of the guaranteed companies less half surplus profits (£292,000) are estimated to be £7,387,000, being more than in 1873-74 by £97,000. The working expenses are estimated at £4,085,000, being less than in 1873 74 by £105,000. The net traffic receipts applicable to the discharge of guaranteed interest are estimated at £3,302,000, being more than in 1873-74 by £202,000. The guaranteed interest is estimated at £4,696,000, being more than in 1873 74 by £30,000, and the net charge upon Indian revenues for this interest is estimated at £1,394,000, being less than in 1873-74 by £172,000.

These results give a more favorable impression of the financial condition of these railways than is perhaps warranted by a particular examination of the facts. Of the receipts £161,000 consists of refunds of expenditure originally charged to revenue and now debited to capital. Of this sum £215,000 was spent in repairing the bridges carried away by floods and protective works on the Sindh Punjab and Delhi line in two consecutive years, and £46,000 on similar works on the Eastern Bengal Railway.

On the other hand, there is a deduction from the receipts of £292,000 half surplus earnings in excess of the guaranteed interest, of which £9,000 is expected to be earned on the Eastern Bengal Railway and the rest on the East Indian Railway. This will be the first time that the Eastern Bengal line has earned such surplus. The half surplus of the East India Railway to be paid for the half-year ending 30th June next will amount to more than one per cent. on the capital which now stands at £27,610,165. The surplus on this line is swollen this year by the extraordigrain traffic, almost the whole profits of which will appear in the company's accounts for the half-year ending 30th June 1874. The effect upon the Government revenue is that while the whole increased earnings to the 31st March on account of the active grain traffic are credited in 1873-74, the iucreased half surplus accruing therefrom to the shareholders will be debited in 1874-75, and will go far to neutralise in that year the extraordinary earnings after the 31st March. Thus the sum originally estimated as net traffic receipts from the East Indian Railway (main line) in 1873-74 was £1,344,000; the present estimate for 1874-75 is for £14,22,300, or only £78,300 more than the original estimate of 1873-74.

Of the other railways the Eastern Bengal Railway shews an improvement of £81,100, the Oudh and Rohilkhund, £35,000, the Great Indian Peninsula, £129,400, the Bombay and Baroda, £20,500. The Madras Railways show a decrease of 14,300, their earnings in 1873-74 having been swollen by the freight of the material for the Nizam's State Railway. The increase in the earnings of the Great Indian Peninsula line is, to the extent of £80,000, nominal; for some years past the company has been permitted to accumulate from its traffic earnings, to meet renewals of permanent-way materials, a reserve fund which now amounts to £250,000. It is not thought desirable further to increase this fund, and contributions to it will now cease.

The financial prospects of the guaranted railways are better than they have been for some time past, and there is hope of further improvement, as the construction of the railways is completed, and the state railways bring traffic to the guaranteed lines.

The revenue of late years has been as follows:

		£
1868-69	....	49,262,691
1869 70	....	50,901,081
1870-71	....	51,413,686
1871-72	....	50,109,093
1872-73	....	50,220,360
1873-74	(present estimate)	49,476,000

The sum of £48,984,000 only is estimated for 1874-75.

The ordinary expenditure has been—

	£
1868-69	.....	52,036,722
1869 70	.....	50,782,412
1870-71	.....	49,930,696
1871-72	....	46,984,915
1872-73	... .	48,456,482
1873-74	(present estimate)..	47,657,300

The grants for 1874-75 amount to £47,792,000, notwithstanding the abnormally small provision required under loss by exchange.

There can be little doubt, therefore, that the estimates of revenue and expenditure have been cautiously made. Nevertheless, they bring out a surplus revenue amounting to £1,192,000. It appears therefore that if no extraordinary financial disturbance had occurred, the estimates of 1874-75 would have shown a favourable result.

On the 18th July 1873, the Government of India published a forecast of the proposed expenditure upon state railways and irrigation works to the end of the year 1877-78. The amount which, according to this forecast, is to be spent in each year is as follows:—

	Canals. £	Railways. £	Total. £
1874-75.....	1,475,000	3,000,000	4,475,000
1875-76.....	1,449,000	3,000,000	4,449,000
1876-77.....	1,401,000	3,000,000	4,401,000
1877-78.....	1,304,000	3,000,000	4,304,000
Total...	5,629,000	12,000,000	17,629,000

Accordingly the sum of £4,475,000 is now provided for expenditure in 1874-75 to which £88,000 is added for the discharge of certain debentures due upon the Calcutta and South-Eastern line, makiug a total of £4,563,000.

FINANCIAL CONSEQUENCES OF THE DROUGHT OF 1873 IN NORTHERN INDIA.

It is now necessary to refer to the financial effects of the famine in a part of the province of Bengal.

The operations of the Government have been—

1*st*.—The purchase of food-grains and its transport to the places where it is wanted.

2*nd*.—The encouragement of private trade by a reduction of the rates for freight of food-grains on the railways and the suspension of tolls on roads and ferries.

3*rd*.—The employment of those able to labour, so that they may earn their living.

4*th*.—Loans to corporations and private persons for the importation of food and the employment of labour.

5*th*.—The provision of charitable relief.

6*th*.—The retail of food-grain, through local traders, in places where the supplies through the ordinary channels are cut off.

It is not yet possible to estimate accurately the final net cost to the State of all these operations; but so far as a forecast can now be made, the grain purchased will cost alongside the railways about £4,000,000; the payments to the railwey companies as compensation for carrying grain for private traders at reduced rates will aggregate about £450,000 and for carrying Government grain about £450,000; the contracts for the transport of grain over the main lines only in Tirhoot amount to £435 750; the Durbhunga Railway will cost about £200,000; the reserve cattle and carriage bought in the North-Western Provinces, £80,000; the remaining expenditure for transport, including steam vessels, ordered from England and in Calcutta, £499,250; charitable grants may amount to £250,000, and special establishments for supervising the operations will cost £135,000. It is not possible at present to say what will be the gross expenditure on relief works: but it is hoped that it will either take the shape, directly or indirectly, of payment in grain, or that it will be balanced by the recoveries from the sale of grain. The sum of £3,920,000 was actually expended for famine relief in 1873 74; and as the greater part of the grain has now been paid for, there is reason to hope that the future expenditure will not be as large as that already incurred. Thus acccording to the best estimate that can now be made, the total net direct expenditure by the State will not exceed £6,500,000. Besides this, £500,000 is estimated to be advanced on loan, of which £187,000 was disbursed in 1873-74.

Of the £6,500,000 net expenditure from the revenues thus estimated, the sum of £3,920,000 already actually expended, will be charged off finally in the accounts of 1873-74. The remaining gross expenditure, and all recoveries, will be brought to account in 1874-75.

The addition to the ordinary expenditure of £3,920,000 in 1873-74 and £2,580,000 in 1874-75 turns the ordinary surplus of £1,818,700 in 1873-74 into a deficit of £2,101,300 and the ordinary surplus of £1,192,000 in 1874-75 into a deficit of £1,388,000.

PROVINCIAL LOCAL AND MUNICIPAL REVENUES AND RECEIPTS AND EXPENDITURE.

It is now more than three years since, by the resolution No. 3334, dated 14th December 1870, the system of provincial allotments for provincial services was introduced by the government of Earl Mayo. The accounts of the provincial receipts and expenditure during the years 1871-72 and 1872-73 are complete; and regular estimates for 1873-74 and budget estimates for 1874-75 are now appended.

Under this system the local governments administer certain important departments termed "provincial services" at their discretion, subject only to a general responsibility to the supreme government and to the maintenance of the principles laid down by Her Majesty's Government for the administration of these departments. The receipts in connection with these services are given up to the local governments, and a fixed assignment is added from the imperial revenues to cover the whole cost of the services. The measure has fulfilled the expectations with which it was introduced; there are fewer controversies and misunderstandings between the supreme government and the local governments; economy has been promoted; and the efficiency of the administration increased.

When the provincial assignments were first made, it was thought that it would be well to amalgamate the provincial and local funds and to frame consolidated accounts of the whole. The proposal was acceptable to the local governments; but it was found to work inconveniently as regards the imperial finances, chiefly because with consolidated provincial and local accounts there were no means of comparing the financial administration of the provincial departments under the present system with their administration before the transfer. It has therefore been necessary to revert to the old practice of keeping the accounts of provincial funds separate from those of local funds. Unexpected difficulty has been found in carrying out the change, and it is not certain that it has yet been satisfactorily effected: there may still be some doubt whether some of the public works expenditure shown as from provincial revenues is not really from local revenues, and *vice versâ*.

The debt accounts and estimates connected with each division of the receipts and expenditure, provincial, local and municipal, are incorporated in the following total figures throughout, as without them the balances cannot be worked out.

According to the latest estimates the provincial revenues and receipts in 1872-73 were expected to be 6,023,729*l*., the provincial expediture 6,391,181*l*., and a closing debit balance was expected of 107,392*l*. The actual accounts show the receipts to have been 7,082,225*l*., the expenditure 6,910,820*l*., and the closing balance at credit 541,032*l*.

The provincial revenues and receipts in 1873 74 were first estimated to be £5,857,668, the expenditure £6,497,114, and the closing debit balance £716,835. Including a grant to the Government of Bengal of £250,000 in aid of the expenditure on public works undertaken for the relief of the distressed population, the receipts are now estimated to have been £6,491,000, the expenditure £6,421,300, and the closing credit balance £610,732.

The provincial revenues and receipts in 1874-75 are estimated to be £6,130,200, the expenditure (not including any expenditure on relief works) £6,224,400, and the closing balance £516,532.

Thus it appears that if the estimates now made be realised, the provincial revenues during the first four years of their transfer to local Governments will have exceeded the expenditure by £316,532, besides the special grants in aid of provincial funds (£200,000) made on the inauguration of the system in 1870-71.

The chief local revenues and receipts are from the various cesses upon the land revenue, which are levied chiefly for the construction of local public works and for education, and from tolls on roads and ferries. There is also the pandhari tax in the Central Provinces, and there are some important tolls on canals (Nuddea and Calcutta) in Bengal. The transactions of cantonment funds and port funds, excepting the port trusts of the presidency towns of Bombay and Calcutta, the accounts of which are not on the Government books, are also recorded as local receipts and expenditure. The local cesses or taxes have of late years been reduced in number and simplified, and no fresh cess may now be imposed even by consent, without the permission of the Government of India.

The local revenues and receipts in 1872-73 were last estimated at £3,593,078, the expenditure at £2,967,601, and the closing balance at £2,848,809. The actual accounts show the receipts to have been £3,521,792, the expenditure £3,288,548, and the closing balance £2,202,672.

The local revenues and receipts during 1873 74 were first estimated at £3,638,725, the expenditure at £3,654,873, and the closing balance at £2,832,656. According to the present estimates the revenues and receipts were £3,664,000, the expenditure £3,845,000, and the closing balances £2,021,672.

It is estimated that the local revenues and receipts in 1874 75 will be £3,171,600, the expenditure £3,627,100, and the closing balance £1,566,172.

Thus during the four years ending 1874-75 the local expenditure will, if the present estimates are realised, have exceeded the receipts by £376,291.

Municipal receipts and expenditure are shown separately for the first time. The figures given under this do not include the receipts and expenditure of the municipal corporations of the presidency towns, the accounts of which are not recorded in the public books. But the receipts and charges of all other municipalities are shown under this head, excepting those of municipalities in the Bombay Presidency and certain transactions of other municipalities.

The estimates of municipal receipt and expenditure were, in 1872-73, incorporated in the local revenues and receipts and were not shown separately. The actual municipal revenues and receipts in 1872-73 were £784,558, the expenditure 762,836, and the balance at credit at the close of the year £163,399.

The receipts of 1873 74 are estimated at £765,000, the charges at £786,000, and the closing balances at £142,399.

The receipts of 1874-75 are estimated at £723,000, the charges at £781,000, and the closing balances at £84,399.

There were 1,283 municipal towns in British India in 1872-73 with a population of 14,431,168 souls, and, according to the accounts given in the administration reports which include some transactions not upon the Government books, they had a gross income of £1,658,352, of which 1,384,024 consisted of taxes, and the remainder of receipts other than taxes.

WAYS AND MEANS AND CASH BALANCES.

By the regular estimate it was anticipated that the year 1872-73 would close with a cash balance of £22,138,852, of which £2,838,852 would be at the home treasury and £19,300,000 in the Indian treasuries. The actual balances on the 31st March 1873 amounted to £21,786,138, of which £2,998,445 was in the home treasury and £18,787,693 in the Indian treasuries. The closing balances were thus lower by £352,714 than was expected, and this notwithstanding an improvement of £5,32,308 upon the whole account of revenues and receipts and expenditure, and notwithstanding also that the accounts of provincial, local, and municipal funds were £49,549 better than the regular estimates.

The causes of this diminution of the balances are as follows:—The Secretary of State's outstanding bills were paid in excess of estimate by £456,897: the expenditure on the deposit account was under-estimated by £250,000; and the net balance of the various remittance transactions between the home treasury and the Indian treasuries, between the several presidencies and provinces, between the several departments, and between local officers, proved more unfavorable than was expected by £280,000.

Including the portion of the guaranteed railway

interest paid from the revenues, the net expenditure from the home treasury in 1872 73 chargeable against the revenues was £10,332,712, and the share of the guaranteed interest payable in England provided from the surplus railway earnings amounted to £2,508,748 ; besides which a net sum of £528,622 guaranteed railway capital was withdrawn for actual expenditure, and £794,701 was disbursed in excess of the receipts on the several deposit and remittance accounts. Thus the net outgoings of the home treasury aggregated £14,164,783. To meet this the sum of £14,342,136 was raised by bills drawn upon India, the excess of £177,353 being added to the cash balances, which were increased from £2,821,092 to £2,998,445. There was no borrowing and no repayment of debt in England.

The net revenues and receipts remaining in India in 1872·73 after the discharge of all payments in India chargeable against the revenues, amounted to £9,912,020; the net traffic earnings received from the guaranteed railway companies towards the payment of the guaranteed interest were £2,508,748 ; provincial, local, and municipal revenues and receipts, yielded to the treasury a surplus of £426,371 ; service funds civil yielded £210,844; savings banks £241,412 ; sundry obligations 277,582*l.* ; remittances 407,887*l.* ; and the receipts of railway capital exceeded the advances by £27,760. Thus the total net receipts amounted to £14,012,624. Secretary of State's bills for the supply of the home treasury were, however, paid for 14,716,904*l.* besides which 1,488,48*l.* net public debt was paid off; the payments of advances and deposits exceeded the receipts by 503,516*l.* ; the transfer from the military funds was 253,878*l.* and a net sum of 259,867*l.* was advanced on loan to native states, corporations, &c. The total net disbursements thus amounted to 17,222,646*l.* exceeding the net receipts by 3,210,022*l.* Accordingly, the balances show a diminution by this amount, *viz.*, from 21,997,715*l.* to 18,787,693*l.*

Taking the account as a whole, the deficiency upon the whole account of revenues, receipts and expenditure was £420,692 : the transfer from military funds amounted to £253,878 : loans were made for £259,867 (net) : the deposit account including Secretary of State's bills showed a balance of £506,575, and the several remittance accounts £758,523, against the treasury : public debt was paid amounting to £1,488,481 : railway capital was withdrawn amounting to £500,862 : making the total of net debits £4,188,878. Of this £1,156,209 was provided as follows :—The provincial, local, and municipal receipts exceeded the payments by £426,371 : service funds (civil) yielded £210,844 : savings banks £241,412, and sundry obligations £277,582. The remaining £3,032,669 were expended from the balances in hand at the beginning of the year, which show a reduction by this amount, *viz.*, from 24,818,807*l.* to 21,786,138*l.*

It was estimated in the budget estimate that at the close of the financial year 1873 74 there would be 2,264,568*l.* in the home treasury, and 14,800,000*l.* in the treasuries in India, making a total of 17,064,568*l.* It is now estimated that on the 31st March 1874, there was a sum of 16,143,838*l.* in the treasuries. of which £2,020,145 was in the home treasury and £14,123,693 in the Indian treasuries. The difference between the original and the present estimats (£920,730) is mainly due to the expenditure caused by the famine in Bengal. This expenditure is, as has been stated before, believed to have amounted, including loans, to 4,107,000*l.* ; so that if it had not occurred, there would have been a cash balance, at the close of the year, of 20,250,838*l.*, or 3,186,270*l.* more than the budget estimate.

Including the Government share of the guaranteed railway interest, the net expenditure from the home treasury against the revenues in 1873-74 is now estimated to have been £10,206,300, and the guaranteed railway interest payable in England provided from surplus earnings 3,064,000*l.* and the net payments on the remittance and deposit accounts are estimated to have been 1,070,900*l.*, making a net total of 4,341,200*l.* Of this the Secretary of State borrowed a net sum of 5,000*l.* ; the railway companies paid in 71,900*l.* more capital than they withdraw ; and the sum of 13,286,000*l.* was raised by bills ; total £13,362,900 ; the deficiency, £978,300, was taken from the balance in the home treasury in the beginning of the year, which has accordingly been reduced from £2,998,445 to £2,020,145.

The net revenues and receipts at the treasuries in India in 1873 74 after defraying all charges against the revenues in India, are estimated to have been £4,564,000, and the net traffic earnings towards the guaranteed interest £3,064,000 : service funds civil yield £115,700 ; savings banks contribute net £409,000; deposits 276,400*l.*; sundry obligations £230,000 ; remittances £989,000 ; and the net receipts of railway capital amounted to £60,700. But £13,280,700 has been paid on the Secretary of State's bills ; the net sum of £132,300 has been paid for provincial and local services in excess of the receipts from these funds ; £361,900 has been transferred to revenue from the military funds, £5,39,300 (net) advanced on loan to corporations &c., and public debt amounting to 58,600*l.* has been discharged. Thus, while the net receipts amount to 9,708,800*l.* the net payments amount to 14,372,800*l.* ; the excess (4,664,000*l.*) has been taken from the cash balances, which have accordingly been reduced from 18,787,693*l.* to 14,123,693.

Taking the account as a whole, it is estimated that the total deficit of ways and means on the account of revenues and expenditure was £5,642,300 ; that £132,300 more was withdrawn on account of provincial and local revenues than was paid in ; that £361,900 (net) was paid out from the military funds, that that £539,300 (net) was advanced on loans to corporations ; that the balance of the several remittance accounts was against the treasury by £78,600, and that the permanent debt was reduced by 53,600*l.* (net), Thus the total of the net debits amounted to £6,808,000. The net credits were as follows : the service funds, civil, yielded £115,700 ; savings banks the unusually large sum of £409,000 owing to certain abuses which have been corrected, and deposits £278,400 ; £230,000 (net) was received on the sundry obligation account and £132,600 net railway capital. Thus the total of the net receipts amounted to £1,165,700. So that the cash balances have been reduced by £5,642,300 (from £21,786,138 to £16,143,838.)

It is now estimated that the deficit upon the whole account of revenue and charge in 1874-75. will be £5,951,000 ; that the balances at credit of provincial, local, and municipal funds will be reduced by £607,700 ; that £358,300 will be transferred to credit of revenue from the military funds ; that £500,000 (net) will be required for loans to corporations, &c., and that the net sum of £1,468,700 railway capital will be withdrawn. The total net debits will thus be £8,885,700. The several remittance accounts, including the Secretary of State's bills, are estimated to be in equilibrium. The only net receipts expected are £99,800 from the civil service funds, £420,000 on the deposit account and £263,400 on the account of sundry obligations. The net deficit on the whole account of ways and means in 1874-75 is thus estimated to be £8,102,500, which will be met by borrowing 8,500,000*l.* the excess of 397,500*l.* being added to the cash balances.

The net expenditure from the home treasury in 1874-75, including the Government share of the guaranteed interest payable in England chargeable against the revenues, is estimated at £10,569,400 ; and the portion of the guaranteed interest supplied by the surplus earnings and payable in England at £3,266,000 ; the railway capital withdrawn is expected to exceed that paid in by £1,035,800, and the payments on the remittance account are expected to be more than the receipts by £880,200. Thus the net outgoings to be provided for from the home treasury are £15,751,400, of which the Secretary of State proposes to provide £751,400 by reducing his cash balance. Of the remainder, £5,000,000 will be borrowed and £10,000,000 raised by bills upon India.

It is estimated that the revenues and receipts in India in 1874-75 will exceed the expenditure in India chargeable against the revenues by £4,618,400, that the net guaranteed railway earnings received for remittance to England will be £3,266,000 ; that service funds civil will yield net £99,800 ; that the deposit account will yield net £420,000 ; that the receipts on the several remittance accounts will exceed the disbursements by 880,200*l.* ; and that sundry obligations will yield £263,400. On the other hand, it is estimated that the net sum of £607,700 will be withdrawn from provincial, local and municipal funds ; that the transfer from service funds, military, will be 358,300*l.* ; that 500,000*l.* will be required for loans to native states, corporations, and individuals and that £432,000 railway capital will be paid in excess of receipts, so that apart from the supply of the home treasury the total net disbursements will be £1,898,900. Deducting the net disbursements (£1,898,900) from the net receipts (9,547,800*l.*), a net sum of £7,648,900 only is available to meet the bills to be drawn by the Secretary of State for the supply of the home treasury, which will, as has been shown, amount to 10,000,000*l.* Thus there is a deficiency of 2,351,100*l.* to cover which and raise the cash balances (by 1,148*l.* to 15,272,593*l.* it is proposed if necessary to borrow during the year 3,500,000*l.* as explained below.

LOAN OPERATIONS.

The sum of £110,000 was borrowed in 1872-73, being a portion of the 4½ per cent. loan in course of receipt from the Maharaja Holkar for the construction of the Indore State Railway ; and the sum of £1,598,508 was paid off as follows :—Promissory notes of the 5½ per cent. and 4½ per cent. long currency loans for £477,160 were bought early in the year, the balances in hand being more than were immediately required : an instalment of the 5 per cent. debenture loan of 1867-68 fell due and was paid off to the amount of £233,400 ; and outstanding notes of the discharged 4 per cent. loans of 1854-55 and 1856-57 were presented and paid to the amount of £887,270. There were a few minor operations. The whole funded debt was reduced by the net amount of £1,488,481.

The operations of 1873-74 were not important. Further instalments of the loan from Maharaja Holkar were received, but they were balanced by furthur payments of the outstanding notes of the discharged 5 per cent. loans, so that the debt was reduced by the net amount of £53,600.

When the notes of the 5½ per cent, and 4½ per cent loans. of long currency were bought at the beginning of 1872-73, some notes of the shorter-currency 4½ per cent. loans and of the 4 per cent. loans were also purchased, and held bearing no interest, as a temporary investment of the cash balances ; they are now being re-issued as notes of the 4 per cent. loans ; the aggregate amount was £682,400, of which notes for £350,000 were sold in 1873-74.

To provide funds for the service of 1874-75, it will be necessary, as has been explained, to borrow £8,500,000. Of this sum the Secretary of State has undertaken to borrow £5,000,000 in England at once. Of the remainder, 860,000*l.* is due from the Maharaja Sindhia and Holkar for the construction of the Gwalior and Indore State Railways ; the balance will be raised in India or England as may appear most convenient.

A return (No. VII) is appended to this statement which carries to the end of 1872-73 the statements given for the last three years by Sir Richard Temple, showing all money borrowed since the policy of borrowing money for reproductive works was first publicly defined side by side with the amount spent on reproductive works during this period and the net loans to corporations, &c. This statement shows that the whole of the money borrowed to the end of 1872-73 was less, by

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£45,831 than the amount disbursed for reproductive works and loans to corporations, &c.; the expenditure of this character in 1873 74 has been met without increasing the registered public debt.

The separation of the extraordinary from the ordinary expenditure was first made in 1867-68 From the beginning of that year to the end of 1872-73, it is estimated that expenditure amounting to 9,553,543*l.* was classified in the accounts as extraordinary. During the same period, the deficit on the whole account was £6,845,555*l.*; to which must be added the sum of 1,765,256*l.* credited to reve nue during these years from the military and medical funds, for these credits do not supply ways and means; the whole true deficit is thus raised to 8,610,811*l.*, which is less than the expenditure on reproductive works by £942,732. During the same period the net sum of £12,716,654 was raised by loan, and the account stands thus—

Actual deficit upon the whole account	8,610,811
Advances made and deposits repaid (net), excluding the military funds credited as revenue	508,449
Cash balances raised from £15,155,834 to £21,786,138.....	6,630,304
	15,749,564
which has been thus provided—	
Borrowed	12,716,654
Excess railway capital paid in	3,032,341
Net receipts on the remittance accounts	569
	15,749,564

MISCELLANEOUS

The circulation of paper currency which in 1872-73 exceeded 13 millions sterling has in the past year fallen to a much lower range, and now hardly exceeds 9 millions sterling. The main cause of this falling-off is to be traced to the reduction of the Government cash balances which during the past two years have been gradually absorbed in expenditure on canals and railways. The decrease in the reserves at the presidency towns has been accellerated by the heavy expenditure for the relief of the distress in Bengal.

Concurrently with these extraordinary demand which have involved the provisions of large amounts of specie at various points in the provinces, has occurred the usual demand for silver for the opium crop and for the staple food, seed, and fibre crops. The food crops having been largely bought for home consumption, their purchase has not led to the sale of commercial bills on England, which would have occured had the demand been for export, and the rates of sterling exchange have not responded so immediately as would have been the case if the demand had been of an ordinary commercial character. The consequence has been a great temporary deficiency of currency at the monetary centres, which is reflected in the paper currency circulation. The considerable importations of silver bullion recently made, and further amounts now expected, will tend to remove this inconvenience.

The circulation of five-rupee notes has continued to advance, though slowly, notwithstanding the falling-off in the general circulation.

The money order department shows little change from the figures given in March 1873. Two hundred and ninety-one offices are now open, against 302 in 1873: the small decrease arises from the closure of offices whose transactions were found to be nearly nominal. In the number of orders issued there is a slight increase from 251,123 last year to 269,435 in the year just completed. Their amount has also risen from £1,251,411 to £1,292,163.

The overland money order system has continued to afford a convenient mode of remitting to England small sums of money: 756 orders were drawn in 1873-74 on India for 2,603 and 9,306 upon England for £54,458. The system has as yet yielded little or no profit to the State.

There has been during the past year a steady increase in the business of the Government savings banks scattered throughout the country: 137 district banks are now open in the Bengal Presidency, holding £111,552 from 5,325 depositors. In Bombay it became necessary to check the abuse of the system, as it was found that persons opened numerous accounts in the same name, thus obtaining a rate of interest for money at call higher than was given by the banks. The total amount of deposits in Government savings banks of all descriptions at the end of 1873-74 is estimated at £1,887,163, and the depositors exceed 63,000.

The price of gold relatively to silver has been such that no gold has been tendered at the Government treasuries or at the offices of the currency department.

The price of Government securities has been firm for the greater part of the year. In Calcutta four per cent. rupee paper has been more than once (28th July and 30th October) quoted at 105¼. The lowest quotation was 99⅝ on the 18th March, since when there has been a considerable recovery. The price of enfaced rupee paper in London varies with the rates of exchange: the highest quotation for four per cents. was 97½ on the 1st and 3rd October, the lowest 94 on the 27th November. The highest price of sterling four per cents. was 104 at the beginning of July, the lowest 101 on the 27th November and 11th December. The rupee securities enfaced for the payment of interest in England by drafts on India increased from 12,991,592*l.* at the close of 1872-73 to 13,282,245*l.* at the close of 1873-74.

Negotiations have been conducted for renewed arrangements for the conduct of the business of the Government by the presidency banks at the presidency towns and elsewhere, but are not quite complete. Meanwhile the late agreements have been renewed, terminable after three months' notice from either party.

By order of His Excellency the Viceroy and Governor General in Council.

R. B. CHAPMAN.
Secretary to the Government of India.

Fort William, Financial Department, 23rd April, 1874.

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